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The Municipal World

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Ontario Good Roads Association Meeting

Municipal Questions

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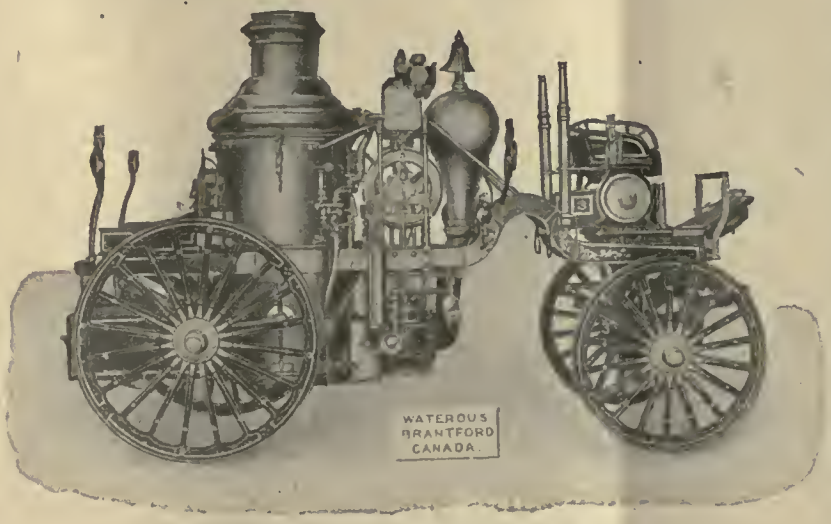

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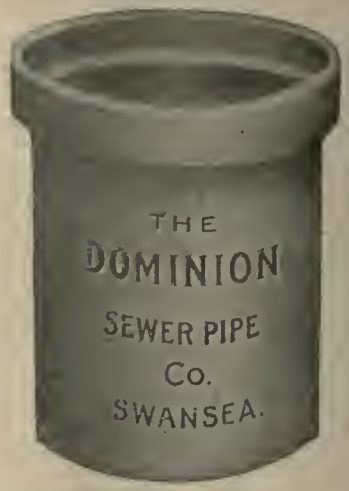

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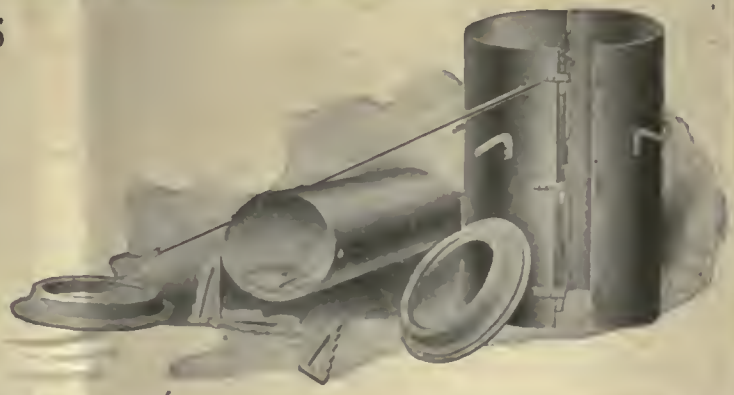

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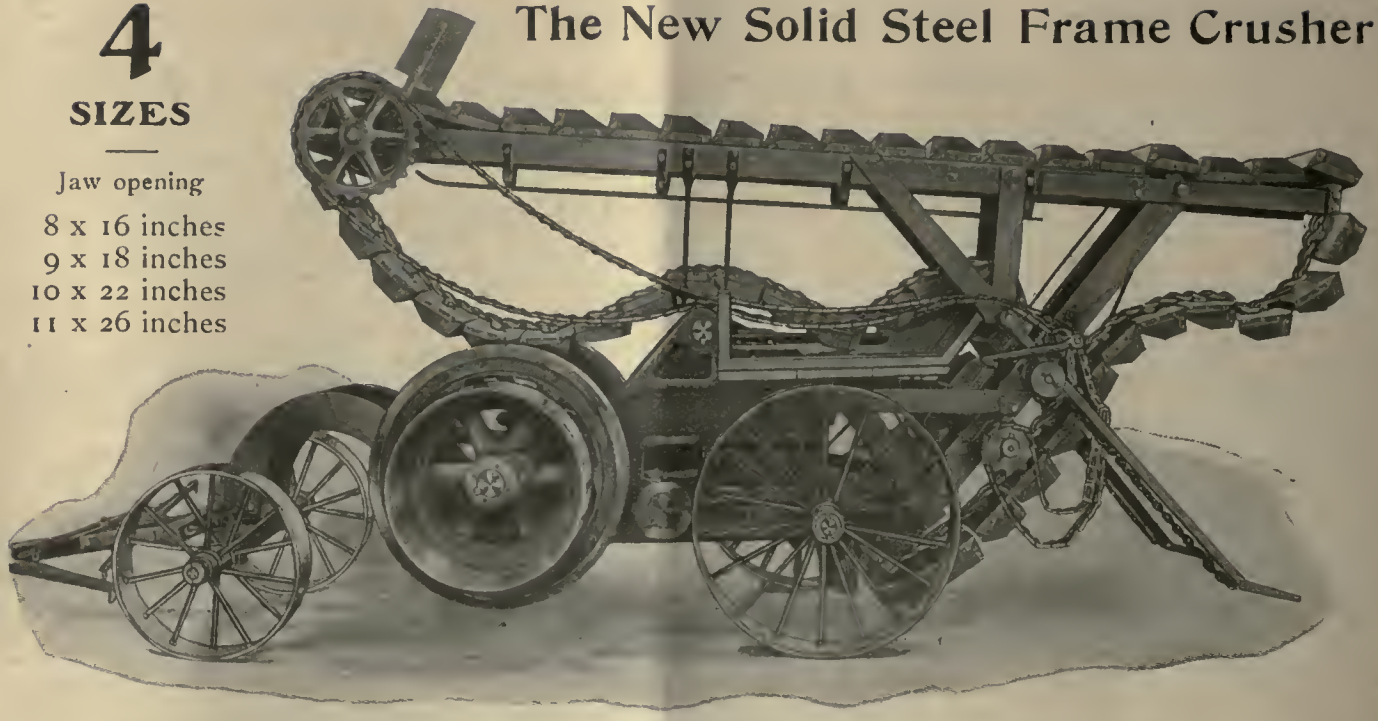

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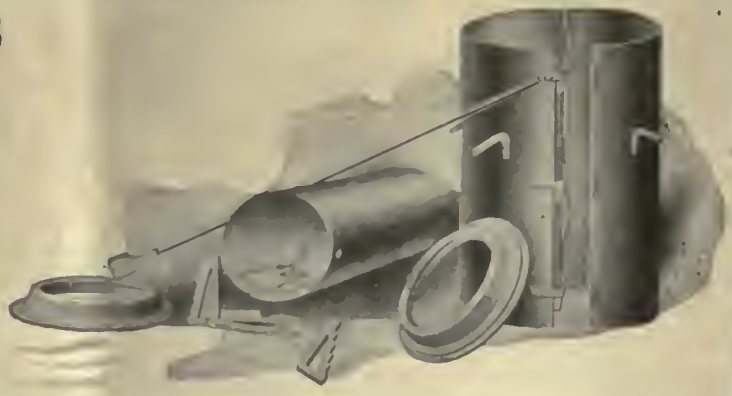

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Calendar for Feb. and March, 1909

LEGAL, EDUCATIONAL, MUNICIPAL AND OTHER APPOINTMENTS.

FEB'Y 1. Last day for Railway Companies to transmit to clerks of municipalities statement of railway property.—Assessment Act, section 44.

Last day for Collectors to return their rolls and pay over proceeds.—Assessment Act, section 109 (1).

Last day for county treasurers to furnish clerks of local municipalities with list of lands in arrears for taxes for three years.—Assessment Act, section 121.

3. First meeting of board of education at 7 p.m. or such other hour as may be fixed by resolution of former board at the usual place of meeting of such board.—High Schools Act, section 15 (1).

15. Last day for assessors to begin to make their rolls.—Assessment Act, section 47.

28. Last day for councils to pass by-laws for imposing a larger duty for tavern and shop licenses.—Section 11, chapter 47, 6 Ed. VII.

Last day for city or town councils to pass by-law to prescribe further requirements in taverns.—Liquor License Act, section 29.

MAR. 1. Inspectors' annual reports to Department due.—Public Schools Act, section 87 (5).

Annual reports from high school boards to Department due (including financial statement.—High Schools Act, Section 16 (10).

Financial statement of Teachers' Association to Department due.

Separate school supporters to notify municipal clerk.—Separate Schools Act, section 42 (1).

The Municipal World

Published Monthly in the Interests of Every Department of the Municipal Institutions of Ontario

E. W. McKAY, EDITOR

A. W. CAMPBELL, C. E. J. M. GLENN, K.C., LL.B. HORACE F. JELL
Associate Editors

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ST. THOMAS, ONTARIO, FEBRUARY 1, 1909.

Several communications in the columns of esteemed contemporaries and the editorial comments thereon (some of which we reproduce in this issue) are evidence that the ratepayers are becoming alive to their interests and awakening to the fact that the audits of municipal accounts are, generally speaking, of a perfunctory and very unsatisfactory nature. This agitation should be continued, and it should result in the engaging by councils of experts to perform services of this kind.

* * *

At a special meeting of the town council of Goderich Mr. Lyman Knox was appointed clerk in place of the late Mr. W. A. McKim.

* * *

At a recent meeting of the Essex county council it was resolved to memorialize the Ontario Legislature as follows: "The municipal council of the corporation of the County of Essex respectfully submits to your honorable body that by reason of the great damage done to roads by motor vehicles passing over them, and by reason of the menace to life and safety of persons travelling on highways used by motor vehicles, it is, in the opinion of the said council, advisable that non-resident owners should contribute to the cost of maintenance of highways, and should be subject to such regulations as may be prescribed by county councils for the safety of the travelling public and the said council therefore requests that the law be amended so as to authorize counties to collect reasonable compensation for the use of highways by such vehicles owned or operated by non-residents, and to prescribe regulations for their use on the highways in the county, with power to grant licenses."

* * *

The civic legislation committee of the city council of Montreal intends, at the next session of the Legislature, to recommend that the charter be so amended as to allow corporations to vote in civic affairs. The desire is that all corporate bodies represented by their president, shall be allowed to vote in all wards where the corporation pays taxes.

Cleveland's street car lines, which are still operated on a three-cent fare basis, were run at an estimated loss of $125,000 during the months of October, November and December. A report filed in the United States Circuit Court by the receivers of the lines, shows a deficit of $37,912 for the month of November. The Municipal Traction Co. had charge during the first twelve days of November and the receivers during the remainder of the month. The gross receipts were $380,856, and the expenses $418,768. The receivers will ask the city council for permission to raise the rate of fare.

* * *

Having failed repeatedly to impress upon the city council the desirability of reducing the number of aldermen, the council of the Montreal board of trade recently decided unanimously to prepare a bill having this object in view to be introduced at the coming session of the Legislature. The bill will be pushed forward in every possible way. The present constitution of the city council is 43 members.

* * *

The first toll turnpike was established in England in 1346. This was in the reign of Edward III, nearly one hundred and fifty years before the discovery of the American continent. It is a development of the civilization of the Middle Ages and was extended in time from England to Scotland, Ireland and the American colonies. Scotland and Ireland abolished the toll gates and made their highways free years ago. England passed an Act putting its toll roads in the hands of trustees to wind them up gradually. She had many thousands of them. They constituted the chief roads of the country and existed everywhere. Under the operation of the Act the English turnpikes were reduced to an insignificant number years ago and we doubt if there is now a single toll road on the Island of Great Britain. Most of the American states which inherited the English toll road system have discarded it. In Pennsylvania and Maryland alone do these reminiscences of the fourteenth century still survive in numbers to plague and tax the people.—Ex.

* * *

Mr. David Allan, clerk of the Township of Egremont, in ordering copies of THE MUNICIPAL WORLD, for himself and his council for 1909, says: "The truth is established; we cannot do without it."

* * *

Mr. A. W. Trewin, of Slate River Valley, has just retired from the Clerkship of the Township of Paipoonge. He served for 21½ years in that capacity, sixteen years as Clerk of the Township of Tehkummah, Manitoulin Island, and 4½ years of the Township of Paipoonge. He also held the office of Treasurer and Clerk for three years. He never missed a meeting of Council while acting as Clerk. His 21 years experience in municipal work have given him a good insight into various matters and especially into a great many of the defects existing in municipal organizations. One which has proven itself to his satisfaction to be erroneous is the practice of electing councils every year. Mr. Trewin is not out of municipal work as yet as he has been appointed by the Municipal Council of Paipoonge as Assessor for the year 1909.

MUNICIPAL BOOKKEEPING

An adequate system of municipal accounting is especially necessary in places where the policy of civic ownership has been adopted in relation to any of the public services which are usually operated by private companies. Defective bookkeeping is particularly unfortunate in such cases. In only a few instances of municipal ownership in Canada is the loss in taxes consequent thereupon taken into account. Frequently no allowance is made for interest on capital invested, apart from the interest on bonds outstanding. Too often no allowance is made for depreciation, and repairs are charged up to capital account. Dr. S. Morley Wickett makes these points in his paper on Municipal Publicity lately published. Municipal ownership is one of the most pressing problems of the day, and a properly systematized method of accounting would facilitate comparison of the results obtained with those secured by privately controlled utilities.

ROYAL JUBILEE HOSPITAL, KENORA

In the absence of proper municipal accounting it is difficult to fix responsibility upon either councillors or officials. There being no means of calculating costs, a stimulus to official zeal is wanting. What is the value to a community of a volume of general results issued anywhere from six to eleven and onehalf months after the close of the year? The lack of publicity as to details of expenditure tends to injure the market for municipal securities. At present Canada is without any satisfactory tabulation of municipal statistics, although the Western Provinces have begun to move in the direction of reform.

Other countries have secured uniform, tabulated and comparative municipal statistics. In Britain the Local Government Board possesses large powers of audit and furnishes detailed analyses of financial returns for over 34,000 local authorities of various kinds in England and Wales. France and Italy possess the advantages of a enterprises have uniform systems. It is high time that our municipalities followed suit. A model system once worked out and adopted, say in Toronto, would result speedly in a national system of municipal statistics.—*Toronto News.*

national municipal compilation. In Germany each town has a special statistical office under a trained statistician. The compilation of the local results obtained constitutes the Year Book of German Towns. In the United States the practical value of municipal accounting has been amply demonstrated. Wyoming in a few years sent down the cost of county government by 25 per cent. In Chicago an improved system of accounting reduced the annual expenditure by $70,000 and increased the revenue by $900,000.

As Dr. Wickett has shown, the example of important commercial bodies has lent a stimulus to the movement for uniform municipal accounting. Systems of uniform reports have been worked out by the Interstate Commerce Commission, the Street Railway Accountants Association of America, and by other corporations and societies having to do with lighting and other public utilities. In Canada, the banks, insurance companies and traction

AUTOMOBILE REGULATION

The regulation of automobiles on the public thoroughfares is a subject that is exciting attention everywhere. The entrance of the auto into our civilized life has been a great disturber to the quietude and good temper of the people in many respects. It has thrown into our daily outside movements an element of danger and furiousness that is not in the least appreciated save by those who partake of motor sport itself. The swift-moving auto is fraught with danger to the public, it is destructive of the roads, and it is a blight to the beauty and value of vegetation through its dust-raising accompaniment. And yet, the auto has come to stay; it is distinctively in the line of twentieth century advance. What, then, is to be done to obviate or mitigate the not less distinct evils which it has engendered?

The danger from automobiles to life and limb is occasioned chiefly by the excessive speed at which the machines are driven. The obvious remedy is that a law regulating the speed to such a pace as would be safe should be enacted. In several countries, as well in Europe as in America, laws have been passed regulating the speed, with penalties, some of them severe, for infraction of the law. But it has been found to be the almost invariable experience that these laws have been ineffective. People who use automobiles use them because of the excitement they produce through their great swiftness of motion, and if this element in the sport were eliminated they would discard the machines altogether. Therefore the motorists take the chances and over-ride the laws, hoping that police surveillance may be outwitted. And they succeed, for the experience everywhere has been that the efforts of the police have proved futile. This experience in other countries should not be forgotten or ignored in this country, and when the question comes up for discussion in the Provincial Legislature, as it will at the next session, it would be worth while to enquire whether a law regulating the speed by the police could be enforced in Ontario if it were enacted. Those who are interested in the abatement of the motor evil might see a method of prevention in the use of some patented devices for the automatic regulation of motors. The first of these is an attachment to the machine whereby when a certain speed, say ten miles, has been reached, a bright red light will be automatically displayed on the car, declaring that the limit in city streets say ten miles, has been reached, and thus detection would be self-acting. When the motor got out on the country roads, where a higher speed might reasonably be allowed, a second device would come into play. This latter device would cause the motor power to be shut off when the limit for rural roads had been reached, say 16 or 18 miles, and consequently the machine would come to a stop. This would be wholly self-acting and self-accusing. To prevent any tampering with the automatic devices, a seal could be placed on them which could not be broken, such as those used on freight cars, without being detected by regular inspection. Thus the motorist would find himself compelled to remain "on his best behaviour" as to speed at least.

The other matter, as to injury to the public roads, is of much importance. The destruction caused by automobiles to roads comes principally from the great speed of heavy cars, together with the chains wound about the tires and other expedients to prevent slipping.' It should not be difficult to estimate the cost of the injuries to the roads with at least some reasonable approximation, and a general auto-tax levied to meet the loss is not likely to be seriously objected to by the motorists themselves. Certainly it is manifestly unjust that this loss should be imposed wholly on the taxpayers of rural communities, as at present. It must always be remembered that the auto is not a vehicle of commerce in the prosecution of business in which the rural dwellers might share the advantages. The auto is a vehicle of sport or pleasure, and the motorist uses the roads as his pleasure ground, to the great detriment of these roads. But the motorists probably as a whole do not object to paying their share. When the matter comes up in the Legislature there should be an interesting discussion and it is hoped that some effective and satisfactory law may be enacted.—*Simcoe Reformer.*

TAR FOR ROADS.

English experiments in road making appear to be leading almost entirely in the direction of the use of tar. This is of especial interest in Berlin, which is at an early date to put down some permanent streets. The real reason of the use of tar in the old country is because of the dust nuisance which other road materials creates. Because of this they are tarring the roads, and the problem is expected to be soon a thing of the past.

Two years ago there were 30 miles of tarred roads in England; Last year there were 200 miles; now there are 1,500 miles and in 2 years you may expect 20,000 miles. On these roads the dust problem is absolutely killed.

Until recently what tarred roads England had were nearly all in short lengths. Now long stretches have been completed.

To-day England leads the world in road improvements; France comes next. Five years ago the national roadways of France were, as a whole, superior to the English roads, although not equal to England's best. To-day England is enormously ahead even of France, and the work done in other countries is comparatively small.

Tar fresh from the gas works is totally unsuitable for using on the roads. It contains a portion of soluble matter which washes out and which if it runs into streams may do damage. The ordinary tar splashes and injures dresses. These facts have caused considerable natural prejudice against tar preparations among land owners and country residents. Methods had to be found of removing the soluble matter without going to the other extreme and making the coating brittle. There are now various ways of doing this.

The Roads Improvement Association's experiments showed that roads can be made dustless by applying one gallon of tar to every four superficial yards, costing about $200 a mile for an average road. It was found that satisfactory results could only be had by giving much heavier dressings than were formerly considered necessary.

This tar dressing so adds to the wear resisting qualities of the highway that so far as can be now seen it will more than repay its cost by the saving it effects in road maintenance. But it is not possible to speak finally on this point until the tarred road has been laid down for a longer period.—Ex.

A motion was recently made on behalf of Thomas Ingoldsby, relator, before the Master in Chambers to set aside the election of Peter Spiers as Reeve of Chingaucousy, on the ground of insufficient property qualification. Objection was raised to the jurisdiction of the Master to hear the motion, because the recognizances were not regular, on two grounds, both being matters of clerical errors in typewriting. The motion was dismissed, with costs, fixed at $20. This does not debar the relator from making a new motion.

* * *

Mr. John Blanchard has been appointed Clerk of the Township of Scott.

MUNICIPAL EXTRAVAGANCE

(By George Curtis, Chairman Tax Commission of Wisconsin, in the "Wisconsin Municipality".)

Some increase in revenues for the public expenditures is inevitable in a growing and progressive community, whether that community be a great commonwealth or some local political unit. I quote from Professor Seligman:

"The growth of democracy has brought with it new conceptions as to the duty and function of government. Expenditures which would have appalled our fathers seem to us reasonable and necessary. To hope to remove the problem of taxation by cutting down expenditures is vain. Economy we must, indeed, have, but not parsimony. The ideal of expenditure is not to spend little, but to spend well, Savages spend little or nothing, but are none the less savages. Democracy must spend much, will spend even more, but it should spend intelligently. With the growth of civilization, expenditures must increase."

Prof. Seligman should not be understood as implying that a community is justified in spending all that it can "spend intelligently," or all that it can "spend well," or that the only requisites in public expenditures are to avoid paying too high a price for the things purchased and stop the leaks from grafting or other criminality. He doubtless believes, as most of us believe, that in addition to these observances there must be constantly exercised a sound and statesmanlike judgment as to what are and what are not virtual necessities, from the viewpoint of the public good, having reference always to the condition or potentiality of the purse from which the funds must be drawn—much the same sort of judgment that is essential to success in the conduct of important commercial and industrial enterprises; and moreover that this judgment must be exercised with a courage which will not flinch or quail before specious persuasion or popular clamor. This is easy to point out and talk about, but in the light of past experience it seems very hard to secure.

Let us note in passing what officials or others are vested, under our present system, with authority to exercise such measure of judgment as is actually exercised in the determination of public expenditures. As to expenditures for state purposes the authority is vested in the legislature and for the most part is exercised by it directly ; for country purposes it is mainly vested in the county boards: in the cities it is chiefly possessed by the common councils in the villages by the village boards. In the more nearly pure democracies of our political towns and local school districts a pretty large measure of this sort of authority resides in the voting members of the community. But the officials mentioned are all chosen by direct vote of the people and thereby the people possess the power to select in their respective districts the persons who are best qualified to discharge this all important function of municipal government. The system seems almost ideal in theory ; in practical working it is satisfactory to few, at least unsatisactory to very many.

But the situation is not materially helped by the discovery or realization that it is largely the fault of the people in whom all political power primarily resides, that the levy and expenditure of public funds are excessive and wasteful. If the situation is or should become intolerable, or should even become serious, patriotic men must face it and resolutely seek a solution of the problem, even though some cherished theories of human government shall go by the board. The people are not wilfully bent on their own financial undoing and if shown the way, will exercise their sovereign power to secure the needed reforms. The majority may and do sometimes fall into error or follow political meteors believing they have hitched their wagons to a star; but in the main they will reach sound conclusions and govern their actions accordingly, after there has been sufficient public discussion to afford opportunity for clear thinking.

Radical innovations on an established fiscal system should be avoided unless imperative. Some one has said "any old law is a good law; every new law is bad." While this would be a mischievous maxim for legislators and other statesmen, there is a measure of truth in the saying. It would not be wise to propose to the people that they relinquish the nearly direct control which they now possess over the various annual tax budgets until by public discussion and otherwise they are made fully alive to the need of choosing officials who have the capacity and the disposition to properly exercise the prudence and judgment in tax levies and expenditures which true economy requires.

The situation could perhaps be improved by closer statutory restrictions or constitutional limitations upon the authority to be exercised by such officials, in order to secure to the people greater protection against extravagance in the agents of their own choosing; but it is not believed that very much can be accomplished in this way. There have always been restrictions of this sort in our system, and these have been to some extent revised and drawn closer in recent years without any very appreciable effect To be practicable, limitations upon the power to levy taxes must be separately placed upon each official or group of officials having authority to make such levies. There would have to be at least one limitation upon county boards one upon city councils, and one upon village boards, one in towns, one in school districts, and so on; and perhaps there should be a limitation on each of the more important *purposes* for which any one of the bodies mentioned may levy taxes. There have always been, or nearly always, some limitations of this sort in this state. But each of such limitations would have to be uniform throughout the state—at least they could not be otherwise without amendment of the constitution; the maximum of of each limitation would have to be sufficiently high to meet the needs of the more necessitous commutnties, and such maximums in the aggregate would render possible very great extravagance in most other communities.

Partial Remedies—Municipal Counting, etc.

As a means of public education and to secure sounder more intelligent public opinion on such matters, uniform systems of accounting in matters of public finance would doubtless be of real service and a practical aid in securing the desired ends. Probably such systems to be of greatest utility would have to be worked out by practical experts along scientific lines and would probably have to go through some years of experiment and amendment ; but once well established and so formulated that the fairly intelligent non-expert citizen can understand statements therefrom prepared for public information, a great step will have been taken towards enabling the people to control their public finances. In addition to this it is believed that such a scheme would be of great service to all public officials having duties in respect to tax levies and expenditures. Comparatively few of them are intentionally or consciously extravagant. By the broader education which they would obtain from a rational, scientific system of public accounting they would be better equipped for the proper discharge of their duties. With means at hand to learn what is being done in sister cities, counties or other districts, the faithful official is much aided in forming a judgment as to what should and what should not be done in his own.

Expert Service an Efficient Remedy.

It is not my purpose, however, to comment at length upon this topic. The statements already made are uttered primarily to strengthen the proposition

that until there has been faithful trial of some such system it is too early to undertake radical changes in existing methods for the control of municipal finance. It is well enough, however, to look ahead and consider more radical schemes which may be practicable, if only in a speculative way, on the assumption that failure will result from any attempt at improvement while retaining the essential features of the present system. The great need in this country—perhaps I may say the crying need—is for expert service in public affairs. Growing directly out of the rapid, marvellous change in commercial and industrial conditions of the country, modern municipal government has taken on functions and activities hardly dreamed of a few decades ago. These functions and activities have grown to such gigantic proportions and have assumed such great complexity, especially in our large cities, that the untrained official is bewildered and nearly overwhelmed with their immensity and intricacies. He is practically unable to cope with them though possessing fair general intelligence and a disposition to do his duty. Besides this in our country there are very few individuals who are not so fully absorbed in some sort of private enterprise as to be unable to take time to qualify for and render such public service as is now demanded. We have no leisure class of men who are willing to prepare for and engage in official work *pro bono publico* and without substantial compensation. And it may be remarked in passing that this fact of itself may account very largely for the failure of the people, so far as they have failed, to elect officials capable of rendering efficient service.

It is not merely a dream that at some future time, not very distant, municipal affairs will be managed by men scientifically trained for that kind of work, employed and paid according to ability and efficiency. Indeed the trend of things is already in that direction. Note the movement in the last decade for securing expert or quasi expert public service of various sorts by means of commissions of one kind and another. Of course this movement is directly away from the ideals of a purely democratic scheme of government, but it seems undeniable that we are going in that direction at a considerable speed; what is more important, this sort of thing seems to be making for better public service, better conditions for the people in respect to the things committed to these commissions. We are beginning to hear something about commissions for the management of municipal affairs in American cities; in several the plan has been put into practical operation. While this is not strictly municipal management by experts it is a good stride in that direction. In other ways we are edging towards that sort of thing. For example a goodly number of Wisconsin cities now employ a man trained in educational work to perform some of the functions previously exercised by a board of education chosen by ordinary political methods. In some European countries service in municipal administration has become a calling or profession, and many cities employ men trained for such work to serve as mayors and as heads of administrative departments, upon compensatory salaries—men who are selected for their fitness and efficiency—much the same as an industrial organization would employ its manager and superintendents of departments. I believe I am within the bounds of truth in saying that throughout the Germah empire this method of municipal management very largely prevails. I am credibly informed that the present incumbent of the office in the city of Berlin corresponding to that of American mayor began his career as a professional municipal governor or administrator in an unimportant city, and by force of his training and ability has worked his way from smaller cities to larger till he secured his present high position

And shall the modern municipal corporation learn nothing from the great private industrial and commercial organizations of to-day? Will the scientific methods pursued by them afford us no analogies or object lessons applicable to the affairs of city and county? Shall the American people, boastfully ingenuous, energetic and resourceful, marvelously successful in private undertaking and enterprise, be brought to the humiliating confession that in municipal government and administration they are incapable of progress sufficient to keep abreast with the onward march of social and economic conditions?

MUNICIPAL AUDITING

The following significant letter appeared in a recent issue of *The Weekly Sun*:—

In the late issues of the *Sun* I have noticed several articles dealing with the subject of municipal auditing, and showing plainly the unsatisfactory way that rural municipal auditing is performed.

Your correspondent from Brant County deals with the existing condition in places that have come under his observation. It can be truthfully stated that a similar condition of affairs exists in many other rural municipalities. I have personally noticed that municipalities here in Essex County have lost, through incompetent auditors, thousands of dollars, in some cases as high as thirty thousand dollars, and as a rule a very small per cent, of this amount has ever been returned. Local men, generally unqualified for the position, have been appointed who do not appear to know the difference between the mere checking over of accounts and a proper investigation of all the financial transactions of the municipality, and I regret to say that this slipshod method of dealing with financial affairs has been the cause of great loss of money in a large number of rural districts. Public opinion is that the Legislature will have to deal with the matter in the near future, and that a more efficient system will be the result.

The method of petitioning the Lieut.-Governor for a Government inspection is by far too cumbersome, and generally where there is a deficit it is too late to be of any real benefit to the municipality concerned.

What is wanted is a law that will not only find irregularities in due time, but also prevent them from occurring as far as possible. There can be no doubt but the old way will be abolished and a person qualified for the position and not personally interested in the affairs of the municipality will be the person required by the law to fill the position.—A COUNCILLOR. Essex County.

WESTINGHOUSE STEAM ENGINES

While there have been important power extensions in turbine equipment, the steam engine business of The Westinghouse Machine Company has been fairly active. Some of the contracts recorded in the last few months are as follow:

Bryon Jackson Iron Works, San Francisco, Cal., three compound engines for centrifugal pump drive.

Kentucky State Hospital, Frankford, Ky., three compound engines for central light, heat, and power plant.

Central Islip Hospital, Central Islip, L. I., two engines, and The John Hopkins Hospital, Baltimore, Md., three engines, both for isolated plants.

Chicago Minneapolis & St. Paul R. R.. one engine for Railroad shop plant.

T. A. Gillespie Company, Contractors, one engine for construction work.

Black Hills Traction Company, Deadwood, S. D., one engine for railroad power plant.

THE DEPUTY MINISTER OF PUBLIC WORKS ON COUNTY ROAD SYSTEMS

Road Commissioner A. W. Campbell, Deputy Minister of Public Works, addressed a gathering of 500 persons at Galt a few days ago. In his talk he gave some information that is of general interest and advantage. Among other things, he said, speaking of the good roads system:

"It is surprising the number of people who are opposed to the system because they imagine that good roads are going to cost more than they can afford. If you say that you will have your roads cost $600 a mile, we will pay you $200. If they cost $3,000, we will pay you $1,000. If you become extravagant and think you ought to have roads costing $4,500 a mile, we will endeavor to pay $1,500. The point I wish to make is this: When a county system is established we expect the council to use sound judgment in determining what improvements to make and what they will cost, and we will pay one-third.

"Now, sir, the whole movement in good roads means not more outlay, but to get the people to expend the same money to better advantage, so at the end of ten years we may have something to show for the money spent.

"In the last ten years in Waterloo county there were 273,910 days of statute labor. It was worth at least one dollar a day. Then you should have made improvements on your roads to the extent of $300,000. If you have not you haven't the results that might be expected. Calculate what results you would have if one of your good sound business farmers was to have 300,000 days of statute labor. There are men in this township, as in others, who will do their statute labor faithfully. In some sections there will be men working under an indifferent pathmaster, and all they do is to put in their time. The serious part is that many work faithfully and well, while others neglect their work and these go to council and ask for money to do what should have been done by statute labor.

"Last year Waterloo county spent $225,569 on the roads besides the statute labor. If I had suggested that you spend that amount ten years ago you would probably have thrown me out of the window. That is a total of half a million spent since I was here last, yet an examination of your roads would reveal very little improvement.

"Don't raise money by debenture. Don't overtax. For goodness sake, get a system that will bring returns for your money. If I had that money to spend in ten years I would macadamize every rod of road in Waterloo county. Do you understand the position? Do not allow any council to impose higher taxes. It simply means a greater waste.

"When a proper business system is laid down by the council the money is expended in a manner giving the best results.

"Fancy what that half a million spent in the last ten years would mean. If you do not believe these figures are correct, you are at liberty to examine the record for yourself.

"Now what do we find? There are in the county 453 pathmasters. There is no general plan. You send the pathmaster out on his particular beat and he makes the road as he sees fit.

"In every ten miles there are five different pathmasters and consequently five different ideas. One believes that a road should be fourteen feet wide, and the other makes it from fence to fence, but still one is as honest as the other. The fellow with the narrow idea is followed next year by a man with a wide idea and he spends all the money in widening the road.

"If you will study the question yourself you will find no part of the municipal tax so squandered as for roads.

"In Ontario in the last ten years 16,000,000 days and $21,000,000 expended on road work. If I had that time and that amount of money at my disposal I would enter into a contract to macadamize every road in Ontario.

"If you continue your present method it will simply be patch and repair. The whole fault is in the system, and not in the money expended. You must have tools. The council can buy the machinery and you have lots of material to put on crushed stone six inches deep and eight feet wide, which would cost about $800 per mile. In Simcoe county the roads cost $800 per mile and conditions in Waterloo are very similar. It would be well for the Waterloo council to appoint a committee to visit Simcoe and see what they are doing in that county. They have 440 miles of road and the Government has paid $115,000 towards these good roads. Ask them if their taxes have been increased. If so, I would say tear up your by-law.

"We do not suggest more expensive work, but more methodical work. Build one mile a year. The Government does not pay one-third of the cost to relieve people of the taxation, but to encourage the making of better roads. We do not try to induce the councils to take up the system, but we assist in every way we can. Go as fast or as slow as you wish.

"The three principles of road making are: 1, drainage; 2, drainage; 3, drainage. First crown the road, then make ditches to contain the water and see that they have natural outlets. Expensive roads are not necessary. Six inches of crushed stone eight feet wide is just as good on this as 16 inches is in the clay of Oxford. You have the best conditions in Western Ontario for inexpensive road making."

SLIPSHOD MUNICIPAL AUDITING

A ratepayer of a township in the County of Essex in a recent issue of *The Windsor Record* advocated a more efficient system of auditing municipal accounts than at present prevails. The editor makes the following pertinent comments:

The fact is that municipal auditing is not so much distinguished for its system as the lack of it. It is mostly a matter of patronage. Usually the auditor is not appointed because of his knowledge of accounts so much as because of the "pull" he has with a majority of the representatives of the municipality. He may not know the difference between a debit and credit account, or a voucher from a recipe for catsup, but that makes no difference.

When some years ago municipalities and school boards were required to adopt the system of books prescribed by the Provincial Auditor, some advance was made in getting rid of the chaos that marked municipal accounting, but this was only one move in the direction of reform. The next logical step was along the line indicated by our correspondent when he says:

"The old system of appointing two local men, often unqualified for the work, is not satisfactory to the average ratepayer, while the system of requesting government inspection is expensive and very often inconvenient. A qualified chartered accountant should do the work."

The suggestion is timely and such an amendment in The Municipal Act should be made as will make it obligatory on municipal corporations to adopt this procedure. Until then the old slipshod plan will prevail with occasionally its aftermath of hopeless muddle, suspicion of wrongdoing (groundless, as a rule) and a costly official audit as a grand finale.

Thousands of dollars have been spent in this peninsula in the past twenty years for special audits. A portion of this outlay would be better spent in an annual audit of the books by a qualified accountant.

HOW CITIES ARE TAXED

According to the comparative returns to the provincial government by Ontario cities with reference to their assessment, taxation totally and per head and their rate and the figures last submitted (1907) the lowest rate of taxation, 17.3 mills, and the least amount collected per head of population, $6.87, is that of Guelph, which has a municipal street railway, waterworks, electric light plant, and the usual civic utilities. The highest amount of taxes per head of population is that of Chatham with $17.89. The following statistics will be of interest :

Belleville—Population 9515; assessment, $4,018,930; total taxes, $112,322; taxes per head, $11.80; mill rate, 27.9.

Brantford—Population, 19,899; assessment, $10,452,-116; total taxes, $246,195; per head, $12.37; rate, 23.6

Chatham—Population, 9,942; assessment, $4,855,409; taxes, $177,839; per head, $17.89; rate, 36.4.

Fort William—Population, 13,882; assessment, $6,326,270; taxes, $127,751; per head, $9,20; rate, 20.2.

Guelph—Population, 13,700, assessment, $5,540,930; total taxes, $94,056; per head, $6.87; rate, 17.3.

Hamilton—Assessment, $34,302,583; total taxes, $726,106; per head, $11.83; rate, 21.2

Kingston—Population, 18,626; assessment, $7,937,-240; taxes, $173,753; per head, $9.33; rate, 24.6.

London—Population, 47,789; assessment, $22,507,467; taxes, $553,511; per head, $11.59; rate, 24.6.

Niagara Falls—Population, 8,976; assessment, $3,959,005; total taxes, $108,528; per head, $12.09; rate, 27.4.

Ottawa—Population, 69,881; assessment, $41,318,150; taxes, $987,737; per head, $14.13; rate, 23.9.

Peterboro — Popululion, 16,000; assessment, $7,007,231; total taxes, $136,411; per head$8.53; rate 19.3.

Port Arthur — Population, 13,576; assessment, $7,149,836; total taxes, $133,615; per head, $9.84; rate, 18.7.

St. Catharines—Population, 12,295; assessment, $6,084,985; taxes, $149,281; per head, $12.14; rate, 24.5.

St. Thomas — Population, 13,414; assessment, $7,149,846; taxes, $133,615; per head, $11.21; rate, 25.4.

Stratford—Population, 14,069; assessment, $6,018,-310; taxes, $157,118; per head, $11.17; rate, 26.1.

Toronto—Population, 272,600; assessment, $185,297,-806; taxes, $4,073,785; per head, $14.94; rate, 22.0.

Windsor—Population, 15,417; assessment, $8,184,280; taxes, $190,529; per head, $12.36; rate, 23.3.

FORESTRY MEN WILL CONVENE IN TORONTO ON FEB. 11th AND 12th.

A special convention of the Canadian Forestry Association is to be held in Toronto on Feb. 11th and 12th inst. The sessions will be held in the Convention Hall of the University of Toronto. As in previous years, the railways are granting a single-fare rate for the meeting.

As forestry has of late come so prominently before the public eye, a large attendance is confidently expected. The membership of the Association has largely increased of late, and is now nearly 1,700.

The Association itself is but nine years old, having been founded in 1900 by Mr. E. Stewart, then Superintendent of Forestry for the Dominion. From the first it has been successful in attracting to its membership those interested in the subject, not only theoretically, but also in a business way. Its membership includes many prominent lumbermen, as well as officials of the federal and provincial governments connected with the administration of the public forests, eminent scientists and educators and others interested in the varied aspects of forestry problems.

The work of the Association has been largely educational in character. Its objects include the advocacy of more rational and scientific methods of dealing with the forests, the exploration of public land (with a view of ascertaining the areas not suitable for agriculture and the setting apart of these for permanent forest land), and the dissemination of knowledge. The Association has established the Canadian Forestry Journal which is received by all the members.

The president for 1908-09 is Mr. W. B. Snowball, of Chatham, N. B., and the secretary is Mr. A. H. D. Ross of the Faculty of Forestry, University of Toronto, who will be glad to give any information desired regarding the Association and its meetings.

CRAIG vs. TOWNSHIP OF MALAHIDE
LIDDLE vs. TOWNSHIP OF MALAHIDE

We are indebted to the defendants' solicitors for the following particulars of the judgment in these cases.

Robert Craig and William Liddle are farmers residing in the Township of Malahide, in the County of Elgin. In July, 1908, both farmers had a number of sheep killed and others badly worried by dogs. They made the usual application to the Council under Sec. 18 of the Act for the protection of sheep R.S.O. 271, 1897, for payment of two-thirds of the value according to their own valuation of the sheep killed and injured. The Council refused to accede to their demands but offered to pay two-thirds of the value as estimated by the Inspector appointed by by-law under Sec. 537 of the Consolidated Municipal Act, 1903, for the purpose of valuing and appraising the damages for sheep killed and worried by dogs. The Plaintiffs refused to accept the cheques tendered them by the Council, and entered suit in the First Division Court to enforce their claims.

The actions came on for trial before His Honor, Judge Ermatinger at the sittings of the Court held at Aylmer, in December last.

Counsel for the Defendant Township contended, First, that so long as the by-law under which the Inspector had been appointed was in force, that there was no appeal from his valuation, and that all parties were bound by it, and Secondly, that the Council was not bound in any event under Sec. 18 of the Sheep Protection Act to pay two-thirds of the value, and that payment of two-thirds or a smaller sum was discretionary with the Council.

Judge Ermatinger upheld the contention of the Defendant's Counsel, on the latter point, and dismissed both actions with costs.

W. E. Stevens, Aylmer, for plaintiffs; Miller & Backus, Aylmer, for defendants.

MUNICIPAL WATER PAYS

Municipal ownership in Guelph continues to pay. Recently the watea commissioners handed over to Mayor Newstead a cheque for $17,000, which is a portion of their earnings for 1908. There will be more when the commissioners complete their financial statement for the year.

At a cost of $125,000, an almost entirely new system of waterworks will be completed in a few days. It includes an addition to the pumping house, with two new powerful pumps and a 24-inch pipe-line laid to a number of springs five miles out. A concrete reservoir with a capacity of half a million gallons and a hundred-foot standpipe of the same capacity, on the highest elevation in the city, are also features of the new system.

Mr. A. E. Babcock has been appointed Clerk of the Township of Paipoonge to succeed Mr. A. W. Trewin, who recently retired from that office.

Engineering Department

A. W. CAMPBELL, O. L. S., C.E., M.C.S.C.E.

THE GOOD ROADS CONVENTION

The Ontario Good Roads Association will hold its next annual convention in Toronto, on Wednesday and Thursday, March 3rd and 4th, in the Council Chamber of the County of York. The proceedings will be opened by the Hon. J. M. Gibson, Lieutenant Governor of Ontario, and the Hon. Dr. Reaume, Minister of Public Works will also deliver an address. Among the subjects to be considered are:

A completed Road in the County of Oxford

County Road Systems.
Township Road Management.
Concrete and Steel Bridges.
Winter Snow Roads.
The Maintenance of Earth Roads.
The Operation of Roadmaking Machinery.
The Economic Value of Good Roads.
The Relation of Cities and Towns to Country Road Construction.

Arrangements have been made to have the various subjects introduced by experienced municipal officers and other authorities, after which they will be open for general discussion. All municipal councils are invited to send representatives, and a large attendance is expected.

PROGRESSIVE FORT FRANCES

The advancement being made in Northern Ontario is indicated to some extent by the municipal works completed in Fort Frances during 1908. These were:

1. Municipal Waterworks Plant.

A pumping system operated by one duplex power pump of 600 gallons per minute capacity, belt driven by 60 h. p. gasoline Canadian Fairbanks Engine, with a storage tank of 100,000 gallons capacity, having a static head of 116 feet. The distributing system is of 10, 8 and 6 inch pipe. Length approximately, 2½ miles; 21 fire hydrants. The entire cost being approximately $50,190.

2. A Sewerage and a Drainage System.

The initial sewerage system for the town has been completed at a cost of about $25,000, including manholes, catch basins, etc. Vitrified tile of 22, 20, 18 and 16 inches for main drain and main laterals with 12 and 9 inch for sub-laterals. Total length of sewer system about 5,600 feet.

Mr. W. H. Elliott, town clerk, writing of these says; "From the fact that this sewer provides for the main out-

let and the deepest parts of sewer system which will eventually drain the whole town the cost is relatively high. As between the outlet of our sewer and the terminus of the present system of the town, the river has a fall of 25 feet, we are provided with an unsurpassed natural means of flushing.

As I believe that we have perhaps the only waterworks system operated by gasoline engine for fire pressure purposes a brief description of its construction and working capacity might be interesting. As stated our engine is 60 h. p., single cylinder, water-jacketed. Its belt is attached to duplex plunger pump. The pump is provided with a friction pulley, which can be thrown in or out instantly. On the discharge pipe of the pump is placed a 6 inch by-pass connected to the suction pipe of the pnmp and automatically operated by the water pressure. This completely safeguards the system from over pressure and consequent bursting of mains, and allows us a steady, well regulated fire stream when pumps are operated directly on mains. We find it economical inasmnch as the fuel cost for 1000 gallons of water is a fraction over 3 cents, and our operating expense per 1000 gallons is 10 2-5 cents. This pays all operating charges."

PETERBORO IMPROVEMENTS

In Peterboro during the year 1908 there were 5.64 miles of concrete sidewalks constructed, and one and one-tenth miles of sewers with 89 private services. A stream in the north ward was diverted to the river by the construction of a drain 1000 ft. long of 36 in. pipe, and a drain of 1097 feet of 18 inch pipe was built. Two bridges, one on King Street and one on Brock Street were rebuilt in reinforced concrete, at a cost of $8,852. 9,368 feet of cast iron mains, weighing 122 tons, were laid for waterworks extensions, and 227 private services put in, using 1.32 miles of pipe. In 1902 when the waterworks were taken over by the city there were 92,900 feet of pipes and now there are 162,400 feet. There were then 1070 services and now there are 2,464. During the past year the total volume of water pumped was 624,047,640 gallons, an increase of 53,000,000 gallons over last year. It is likely that the increase will necessitate the erection of a new waterworks dam as greater pumping capacity is required.

WOOD PAVING

By "wood paving" is commonly understood, in Ontario, the use of cedar blocks, a material which public opinion regards with very little favour. Wooden blocks, however, as a paving material, should not be finally dismissed, upon experience so limited. Wooden blocks, sawn into uniform rectangular shape, and treated with a creosote oil or other preservative, have been used to a large extent in England and the United States with a great measure of success. Experiment is now being conducted in the city of Minneapolis by the United States Department of Agriculture, to determine more fully the relative durability of various species of woods, and the most effective preservative treatment.

Already comparative studies of different kinds of paving material are not unfavorable to wooden blocks. Their durability is regarded as equal to asphalt blocks, and superior to vitrified brick. Their sanitary qualities are good, and their appearance is very similar to brick or asphalt block. The cost has, however, been somewhat higher, averages being for wooden block $3.10 per square yard; vitrified brick, $2.06 per square yard; asphalt block, $2.29; sheet asphalt, $2.36.

As pointed out, experience with rough, untreated cedar pavements cannot be accepted as a condemnation of all wooden pavements. But rather, that cedar blocks in their rough state can last so well, should be evidence favorable to the good wearing qualities of wood carefully prepared and treated with chemical preservatives. Future results of experiment and experience in the matter will be watched with interest, as a further step towards the ideal pavement of the future.

CEMENT AND BRICK PRODUCTION IN ONTARIO

The annual report of the Bureau of Mines for 1908 recently issued, is the usual volume of reliable data respecting the mineral output of Ontario. The aggregate value of mineral products for 1907 was $25,019,373, a figure which will undoubtedly be increased for 1908. Long noted as the most important agricultural province of the Dominion, Ontario has now attained the first place in mining; silver, iron, nickel and copper being the more important metallic products.

Materials of construction, classed as mineral products have an important place. The chief material used in Ontario for houses and other structures for occupation is brick, clay for the manufacture of which is found widely distributed throughout the province, especially in the older and less rocky portions. The output of the brickyards during 1907 in common and pressed brick had a value of $2,758,666 as compared with $2,494,795 in 1906. Prices of common brick rose considerably during the year being on an average $7.70 per thousand as against $7.19 in 1906.

The statistics indicate a larger use of pressed brick than formerly, the production in 1907 having a value of $646,683, as against $337,795 in 1906. To some extent this better quality of brick has replaced the commoner variety. There is little doubt, too, that on the whole the brick made now are superior both in appearance and durability to those made years ago, greater skill and care being shown in their manufactnre.

Other products of the kiln were paving brick, drain tile and sewer pipe, the aggregate value of which in 1907 was considerably in excess of 1906.

Product	1906	1907
Paving Brick	$ 45 000	$ 73 270
Drain Tile	252 500	250 122
Sewer Pipe	279 620	435 088
Total	$ 577 120	$ 758 480

The production of building and crushed stone in 1907 had a value of $675,000, as against $660,000 in 1906.

Of lime the output was 2,650,000 bushels, valued at $418,700, as compared with 2,885.000 bushels worth $496,785 in 1906. The average value per bushel was 15.8 cents.

Portland cement is now one of the most important of constructionn materials, and its manufacture is increasing in this province with very considerable rapidity. Last year there were produced in Ontario 1,853,692 barrels worth $2,777,478, compared with 1,598,815 barrels worth $2,381,014 in 1906. The average price per barrel at the factory was $1.50, an increase of about 2 cents over 1906, when the price averaged $1.48 per barrel. The following Portland cement plants were in operation during the year: Raven Lake; Western Ontario, Atwood; Owen Sound, Shallow Lake; Bellville; Lakefield; Canadian, Marlbank; Sun, Owen Sound; National, Durham; Grey and Bruce, Owen Sound; Imperial, Owen Sound; Ontario, Blue Lake; Hanover. A trial run was made by the Superior Portland Cement Co. Orangeville, towards the close of the year, and the Colonial Portland Cement Co. Wiarton, also turned out a small quantity of cement, but most of the wages it paid during the year were for construction work: while the factories being erected by the Lehigh Portland Cement Co. on the Bay of Quinte

near Belleville and the Ben Allen Portland Cement Co. at Ben Allen, were still in course of construction on 31st December 1907.

The business of making natural rock cement is nearly extinct in this province, having been crowded out by the manufacture of Portland. Last year only 7,239 bbls. were made, a reduction even from the output of 1906, when it was

A ROAD IN THE COUNTY OF SIMCOE

8,453 barrels, the smallest up to that date. In 1899 natural rock cement was made to the extent of 130,487 barrels. Nearly the whole production in 1907 was by the Empire Cement and Lime Company of Queenston, successors to Messrs I. Usher and Sons. The other manufacturers Messrs F. W. Schwendiman and Co., Hamilton, Estate of John Battle, Thorold, and the Toronto Lime Company, Limehouse, did little or nothing.

CONCRETE ROADWAY FOR AUTOMOBILES

A concrete roadway, nine miles in length, for the sole use of automobiles, has recently been completed on Long Island, near the city of New York. This stretch is but the first stretch of the parkway which will eventually have a length of some sixty miles, the additional right-of-way having been practically secured. The route lies in general along the axis of Long Island thus serving both the ocean and Sound shores which have a large population, particularly in the summer months. The primary purpose of the parkway was to secure a road for the sole use of automobiles, designed with their requirements in view; and though the section now being constructed will be used for racing, it is intended more especially for touring, and therefore the maximum speed which has been taken into consideration where it affected the designs, as in banking on curves, has been fixed at 60 miles per hour.

The parkway for the first six miles runs through a gently rolling open farm country, and by easy grades, follows closely the ground level, such filling as has been done in this section being principally in the approaches to the bridges. The last three miles, however, are through a rougher, well-wooded country, where steeper grades are more common and the fills larger. The easterly end runs through a practically undeveloped country, which is now made accessible to motorists. Toll will be charged for use of the road.

The most distinctive features of the parkway are the reinforced concrete pavement, and the elimination of grade crossings with highways, farm crossings and railroads, the latter feature making necessary the construction of 18 bridges in the nine mile stretch now nearing completion. The parkway is built entirely on a private right-of-way, 100 ft. wide, which is fenced in for its entire length.

The concrete pavement, which is 22 ft. wide, is that known as the Hassam. It consists of broken trap rock, 6 in. thick, which is laid down dry and raked till even and of the proper depth. A C2 cement grout is then poured over the stone and the whole is rolled with a 10-ton steam roller until the grout flushes to the surface. A layer of pea granite is then added and the rolling resumed and continued until the grout again flushes to the surface.

A ROAD IN THE COUNTY OF SIMCOE

Care is taken to have the rolling completed on any given section before the concrete has developed initial set. The final step consists of sweeping the surface with brooms, transversely to the length of the road, thus producing a somewhat corrugated surface. These corrugations, together with the pea granite form a good grip for the rubber tires of automobiles and prevent them from skidding. The surface is not finished with the smoothness which is

secured in the finishing coat of an ordinary cement sidewalk, and this, in fact, would be undesirable for automobile use because of the ease of slipping. It is also expected that the road will be dustless, since the pea granite and grout are thoroughly incorporated and well rolled into the concrete base. In order to give the surface a color pleasing to the eye and take away the glare, sufficient lamp black is mixed with the grout to secure a pleasing light gray color.

The type of pavement described has been used for a number of years in Eastern cities, but a new idea was introduced into the parkway pavement in the shape of wire mesh reinforcement, placed two inches above the bottom of the broken stone and covered with four inches of the latter before grouting begins. This reinforcement is relied on to prevent the pavement cracking by contraction or by settling unevenly should the fills work down in spots.

The section adopted for the roadway gives the concrete pavement a width of 22 ft., crowned four inches at the centre. The subgrade has the same crown, so that the depth of the pavement is uniform across the entire road. Outside of the concrete pavement is a shoulder two feet wide, beyond which is a drainage ditch wherever the parkway is in excavation.

CONCRETE FROM THE ENGLISH STANDPOINT

Some details of concrete making according to English practice are contained in a series of practical suggestions in a recent issue of an English magazine,—"Concrete and Constructional Engineering". They are deserving of careful consideration by Canadian builders :

Cement

1. Don't use natural or slag cement for reinforced concrete work. Portland cement is the only material which is sufficiently trustworthy.

2. Don't use a cement of an unknown brand when the old established brands can be conveniently used.

3. Don't use cement without previously getting a certificate of its soundness and of its having been ground to the necessary degree of fineness. Coarse particles of cement are of no more value than sand.

4. Don't use a cement which requires aeration before it can be used.

5. Don't use cement which has caked through being allowed to get damp.

6. Don't use a cement which will begin to set before the concrete is placed in situ.

Aggregate

7. Don't give the selection of the aggregate less attention than the selection of the cement.

8. Don't use large stone or gravel for reinforced concrete work. For floors, everything should pass through a ¾ inch mesh.

9. Don't measure ballast without screening ; it is necessary to know how much is sand and how much gravel.

10. Don't sift the fine particles out of your sand.

11. Don't use coke breeze if it contains dirt or ashes.

12. Don't use a loamy, greasy, or dirty aggregate of any kind.

13. Don't use mixtures of the same richness for all work.

While a 1 : 2 : 4 (1 : 6) mixture will do for foundations, 1 : 1-⅔ : 3⅓ (1 : 5) mixture is wanted for floors and columns.

Mixing

14. Don't use water until materials are mixed dry, so as to show a uniform color.

15. Don't use sea water when you can get fresh ; and don't use dirty water on any account.

16. Don't add water all at once. Add it gradually until the color is again uniform.

17. Don't make the concrete so wet that it flows like a liquid.

18. Don't make it so dry that it will not enter between the reinforcing rod and wires.

19. Don't mix more concrete than you can use at one time.

Filling and Ramming

20. Don't use thin or weak timbering. It is false economy.

21. Don't allow careless ramming ; that displaces the reinforcement.

22. Don't ram coke breeze concrete too heavily.

23. Don't add more concrete after one layer has been filled and rammed, without first roughing the surface and pouring on a liquid grout.

24. Don't leave unfinished concrete work in cold weather without covering it with sacks or felt.

Generally

25. Don't fail to provide for change of volume (expansion or contraction) when dealing with large vertical or horizontal areas.

26. Don't remove shuttering or other timbering before the concrete has had time to become thoroughly hard.

27. Don't scamp any portion of the work.

EXPERIENCE

Is road building as simple a problem as is frequently imagined? Let us consider what a road has to do. It has to lie as a slightly convex surface on the ground, exposed to rain, slush, snow, frost, wind and all varieties of weather. It has to support vehicles and horses, carrying and hauling heavy loads. It has to sustain light and rapid traffic of roadsters and automobiles. No consideration is given to the road in making the tires, so that these cut and rut in proportion to their width ; or with automobiles the suction and speed scatters dust and mud. Traction engines with ridged wheels are every year increasing in weight. All this exposure and wear has to be sustained by simple materials laid on the ground in such a way as to last for a term of years, and within limited cost. Is the work one for inexperienced men to direct?

SCREENING ROAD METAL

Where local road material is used, whether gravel or stone, and is put through a crusher, it should also be screened. Unless this is done, a very unequal quality of road surface will result. For instance the writer has seen "crusher run" gravel loaded from bins ; the heavy stone shot to the farther side of the wagon and the fine stuff dropped close to the shute. The result was that when dropped from the wagons there was sand along one side of the road and stone along the other. In whatever way it is handled "crusher run" will be put on the road in bunches or in strips. Screened material, loaded from a bin, is the only way of getting a uniformly strong surface.

A good many men who build roads are good in theory but bad in practice. They know roads should be drained—but they won't use tile drains.

A stone or gravel road with an earth track along one or both sides is keeping bad company—with the usual results. The stone road is doomed.

QUESTION DRAWER

Subscribers are entitled to answers to all Questions submitted if they pertain to Municipal Matters. It is requested that all facts and circumstances of each case submitted for an opinion should be stated as clearly and explicitly as possible. Unless this request is complied with it is impossible to give adequate advice.

Questions, to insure insertion in the following issue of paper, should be received at office of publication on or before the 20th of the month.

Communications requiring immediate attention will be answered free by post, on receipt of a stamped-addressed envelope. All Questions will be published unless One Dollar is enclosed with request for private reply.

Clerk May Also Be Treasurer of the Municipality.

69—E. W. M.—Will you please let me know if a township clerk can also be treasurer?

Yes.

Before Whom Declaration of Qualification Should be Made—Necessity For Making After Election.

70—A. H. M.—1. There has been some question of the legality of those nominated for municipal offices taking the declaration of qualification before me as municipal clerk. Does not Section 315 of The Consolidated Municipal Act, 1903, clearly give me that power?

2. In view of the wording of Section 311, "every person elected, is it necessary for the members of the council to take the declaration of qualification after their election as well as after their nomination?

1. Assuming that reference is made to the statutory declaration required by Sub-section 3*a* of Section 129 of The Consolidated Municipal Act, 1903, to be made by candidates nominated for municipal office before election, and within the time after nomination in this Sub-section mentioned, we think there is room for doubt as to whether this declaration can be legally made before the clerk of the municipality. Section 315 of the act was passed some time before sub-section 3*a* of section 129, and would seem to apply only to the declaration of office and qualification required by sections 311 and 312 of the act. In the absence of special provision conferring this authority, we think the safer plan for candidates is to make the declaration of qualification required by sub-section 3*a* of section 129 before a Notary Public, Commissioner for taking affidavits or a Justice of the Peace. If the declaration of qualification referred to is that required by section 311 of the Act there is no doubt that it can be made before the clerk of the municipality.

2. It is necessary that all duly elected members of a municipal council before entering upon the duties of the office should make and subscribe the declaration of qualification required by section 311 of the act, notwithstanding the fact that he has previously made the statutory declaration required by sub-section 3*a* of section 129.

High School Trustee Can Do Prioting For Town

71—S. J. P.—To decide an argument, I would greatly appreciate it if you would answer through your valuable paper whether or not a member of a High School Board can take a contract to do printing for a town?

We do no see what objection could be raised to his taking such a contract.

Election of School Secretary.

72—R. G. M.—At the first meeting of the trustees board, two trustees wanted to be appointed secretary treasurer. The third man moved Mr. A. for secretary treasurer. The other would not second and so formed a block. Can the man nominated second his own nomination or how can they manage if neither give up?

We do not suppose that the board of rural school trustees has established any rules of order governing the proceedings at its meetings. If our supposition is correct, a seconder to the motion appointing A. secretary is not necessary. The trustee who moved that A. be secretary may have his motion submitted to to the board and if he and A. vote for it, it will be carried, and A. elected secretary.

Qualificatioo of Couoty Couocillor.

73—A. McP—At the last election for reeve in our town the successful candidate has a contract with the county council to supply certain articles to them at a yearly contract. Kindly say if he is disqualified or not and if so what are the penalties for sitting as head of council?

The reeve elect has an interest in a contract with the county and is disqualified as a member of the county council under the provisions of sub-section 1 of section 80, of The Consolidated Municipal Act, 1903, but we do not see that he is disqualified from sitting as reeve of the village. We do not think he is disqualified as reeve of the village under the circumstances stated, and even if he were, he would not be liable to any penalty for holding the seat. He would have a perfect right to do this until he was unseated as a result of proceedings instituted against him for the purpose pursuant to the provisions of section 219 and following section of the above act.

Collection of Taxes.

74—A. McK—1. Mr. G. lives on mortgaged farm and sold all his chattels before collector came around so that he would not need to pay his taxes. Now how long can the taxes stand in Mr. A's name for collector without putting amount against land? Can council extend collector's time beyond February 1st, so as to collect the amount in six months?

2. Is there any way of collecting the amount of Mr. G. if he is worth it, and if so how long after and by whom? Mr. B. has farm mortgaged to full amount.

1. If the collector cannot find sufficient goods within the county liable to seizure for the amount of these taxes he should return them to the treasurer as uncollectible and they should be returned by the township treasurer to the county treasurer. After taxes have been in arrears for 3 years they can be sold to realize the amount in the manner provided by section 121 and following sections of The Assessment Act 1904. The council may extend the collector's time the collection of taxes under subsection 1 of sec. 109 and sec. 111 of The Assessment Act 1904.

2. Yes, the amount may be recovered with interest and costs as a debt due to the municipality, by ordinary action at law, under the authority of section 99 of the above act.

Private Telephone Company Assessable.

75—J. A. P.—Can a municipality assess private telephone lines? If so, what rate per mile?

Every telephone company is liable to the assessment mentioned in section 14 of The Assessment Act, 1904, (sub-sections 1, 2 and 3.) If the municipality is a township, the company's line is assessable at $135 per mile and if the line of poles carries more than one ground circuit or metallic circuit, at the rate of $7 50 per mile for each additional ground or metallic circuit. The company

is also liable to the business assessment mentioned in clause (*i*) of sub-section 1 of section 10 of the act.

Tenure of Office of Municipal Officials

76—A. J. H.—Can councils by by-law make appointment of medical health officers and sanitary inspectors as also road overseers, pound keepers, fence viewers and sheep valuators so that they shall continue in office from year to year during pleasurer of council (the same as clerk or treasurer) or must they be appointed each year, also, what is the position of assessor and collector, must they of necessity be reappointed each year when continued from year to year in the position which is very frequently the case?

We are of the opinion that a council may appoint medical health officers and sanitary inspectors under the authority of section 31 of The Public Health Act (R. S. O., 1897, Chap. 248) and road overseesr, pound keepers, fence viewers and sheep valuators under the authority of Sub-section 1 of section 237 of The Consolidated Municipal Act, 1903, for such length of time as the council may see fit to allow them to remain in office, but not necessarily for one year. Sub-section 1 of section 295 of the last mentioned act, however, requires councils to appoint their assessors and collectors annually.

Disposal of Drainage Surplus—Snow Fences—Payment for Erection of.

77—W.H.—1. We have in our Township two drains constructed under The Municipal Drainage Act on which, after they have been completed, there is a surplus from procee ls of debentures sold. Kindly state what would be the proper manner to return this surplus to the ratepayers interested. Give reference.

2. Have we power to pass a by-law to grant a bonus to any ratepayer building one fence along the highway? If so, what would be a fair amount to pay? Our roads were badly blocked by snow last winter and we feel something should be done to encourage the building of wire fence so that this difficulty may be overcome.

1. The subject matter of this question is provided for by the latter part of sub-section 3 of section 66 of The Municipal Drainage Act (R. S. O. 1897, chapter 226), which enacts that "every such surplus, until wholly paid out, shall be applied by the council of the municipality *pro rata*, according to the assessment, in payment of the rates imposed by it for the work in each and every year after the completion of the work."

2. Sub-section 2 of section 545 of The Consolidated Municipal Act, 1903, empowers the councils of townships to pass by-laws "for settling the height and description of lawful fences, and for regulating and settling the height, description and manner of maintaining, keeping up and laying down fences along highways or any part or parts thereof; and for making compensation for the increased expenses, if any, to persons required so to maintain, keep up or lay down such last-mentioned fences or any part thereof." In this connection we also refer to The Act Respecting Snow Fences (R. S. O. 1897, chapter 240).

Powers of County Constable.

78—D.W.—In your December issue there appeared some questions (No. 583) re county counstables asked by me; instead of reading "incorporated village" it should have been "unincorporated village." Would that make any difference in the answers to the case?

No.

Procedure at Council Meetings.

79—W.H.—1. What proceedings are necessary in passing any by-law through a municipal council? Can it be read three times at one meeting? Does it require three actual readings or can it be taken as read? Does each reading require to be passed by a separate motion, or could two or three readings be passed in one motion, and does the council have to go into committee of the whole to consider all the by-laws?

2. Can the reeve move and second a motion when sitting in the chair in ordinary session of council?

3. Where can a concise synopsis of the Parliamentary rules governing municipal councils be obtained?

1. As to what these proceedings should be depends altogether on whether the council has passed a by-law regulating the procedure at its meeting or not. If it has passed such a by-law, its provisions in this regard should be observed. If no such by-law has been passed, a simple motion that the by-law be passed as read would be sufficient.

2. Yes.

3. The councils of the Cities of Toronto, Kingston and London have each passed an excellent form of by-law governing procedure at their meetings, and we would suggest writing the clerk of one of these cities for a copy, which the council of the municipality could use as a guide in framing a by-law of its own for the purpose.

Casting Vote at School Trustee Elections.

80—F.W.S.—Municipal and school elections were held in a village at the same time and conducted by the clerk of the village. There was a tie vote for trustees and the clerk of the municipality gave the casting vote. Is this correct?

We assume that the election for trustees was by ballot. If this so, we are of opinion that the course pursued by the clerk was right, under the general authority conferred by sub-section 3 of section 61 of The Public Schools Act, 1901.

Publication of Municipal Notices.

81—S.K.—There is a newspaper man starting a paper in our township at W. He does all the type and press work at D. (outside our township and county), then issues The W. Post in the Village of W. in this township. He has permission from the Postmaster General to mail his paper at W. at the regular newspaper mailing rates. Now if our council should contract with him to do our township printing, will it be lawful to advertise the sittings of Court of Revision, posting of voters' lists, etc., in The W. Post, issued in the township, but printed in D.?

Although the newspaper is printed in D., it is published, that is, delivered or distributed for the use of the public, at W. The notices referred to are not required to be inserted in a paper *printed* in the municipality, etc., but in one *published* therein. We are therefore of opinion that the notices mentioned can be legally inserted in The W. Post under the circumstances stated.

Qualification of Councillors.

82—A.H.—There is a case before our council:

One of the members elected by acclamation (as were all the councillors) has made and subscribed the delaration of property qualification, etc. The council board, however, have doubts as to his eligibility for the position. The facts seem to be these:

Said member has a freehold of $200 as per assessment roll for 1908, also at Court of Revision, 1908, he was entered on roll as tenant of property assessed at $970, which of course all combined made all O.K., but some months ago the said tenanted property was sold and the purchaser had said tenant vacate the premises because considerable repairs were to be done. Said member asserts that he has a "verbal lease" of said tenanted property for one year, from May, 1908, to May, 1909, and although he is at present out, yet when repairs are completed he could resume if necessary. There is no necessity for his doing so, however, as he has a new house built of his own and is occupying same.

He has been allowed to take his seat at council board, but has been left off all standing committees purposely lest if he should be proven not eligible, any action of his would endanger legal expenses on the council. He feels very badly because of such treatment and asserts that lawyer he has consulted assures him of his eligibility under the circumstances, even though the lease be only verbal and though he had vacated the premises.

This suggested to members of the council that the County Judge be brought here and have evidence submitted to him and his decision obtained.

My own opinion is that said member has the right not only to his seat, but to be on some standing committees as well, and that all his actions in said council jointly with the board are legal until action is taken and judgment found against him.

2. One other person elected as councillor has a farm of 100 acres in town limits assessed for only $1,700 to be mild with him on account of his having been taken into the town for taxation purposes. He paid some $3,100 for property. There is a mortgage against the property of same amount as it is assessed for. At the time of election these were the facts.

Can he pay off sufficient of said mortgage now so as to leave him the $600 clear, or is it too late? If too late must his seat be declared vacant and a new election be held, or is it necessary for him to formally resign if not qualified?

1. Whether this councillor was actually qualified as a candidate at the time of his election or not is no concern of the council's. It cannot constitute itself a judge as to the eligibility of any of its members to hold his seat. This is a matter to be decided by the Courts if the proper proceedings are instituted for the purpose. Until held to be disqualified and ordered to vacate his seat in the council as a result of the institution of such proceedings, the member of the council has a perfect right to retain his seat in the council and take part in the transaction of its business. Even if the councillor is afterwards held to be disqualified, none of the business of the council is invalid or illegal simply because he participated in its transaction.

2. If this councillor was not qualified as a candidate for membership in the council at the time of the election, that is on nomination day and up to and inclusive of the day of polling, he cannot do anything now that will remedy the defects in that qualification. Even if disqualified he can retain his seat in the council and legally participate in its bosiness until his election has been voided as the result of legal proceedings instituted against him for the purpose. The council has no power to declare the seat vacant or otherwise interfere in the matter.

Removal of Fence From Highway.

83—W.S.R.—The owner of lots 10 and 11, concession 16, has fenced across a side road, shutting off access to the concession to the people residing on lots in the 17th concession. Obstructor has been notified by the road commissioner to remove obstruction a year ago, but he says he will not until compelled to. Road work has been done on this road for the past nine or ten years. This township is unorganized.

What must parties living on concession 17 do to get these obstructions moved?

This township apparently has a council and a clerk, so it appears to us that it is an organized municipality in one of the territorial or unorganized districts of the Province. If this is so, the council may remove the fence erected on and across the highway at the expense of the person who placed it there, pursuant to section 577 of The Consolidated Municipal Act, 1903. In any event, the offending owner can be indicted for maintaining a nuisance on the highway, or any person aggrieved may institute proceedings against him to obtain a mandamus to compel him to remove the fence.

Councils Should Change Clerks and Treasurers as Seldom as Possible.

84—G.S.—Would it be in the interest of a municipality to change their treasurer and clerk annually? Give reasons why not.

We think it would be extremely unwise for councils to change their clerks and treasurers annually. Competent men should be selected to fill these offices and their services retained as long as they perform their duties satisfactorily. Councils are continually changing and the only practical way of at least partially securing continuity of business is to retain the services of the same clerks and treasurers as long as possible.

Qualification of Assessor and Rural School Trustee as Reeve.

85—M.J.N.—Please tell me in your next issue if an assessor for 1908 can lawfully be reeve for 1909, also if a school trustee can be reeve?

If the assessor had completed his duties and received all the pay that was coming to him from the council, and all accounts and questions between them had been finally settled prior to nomination day, we do not think his qualification can be impeached. It would have settled all doubts, however, if he had resigned the office and had his resignation accepted by the council before nomination day.

Since this municipality is a township, a school trustee is eligible as a candidate for the reeveship. Section 3 of The Municipal Amendment Act, 1906, provides that "sub-section 1 of section 80 of The Consolidated Municipal Act 1906, provides that "sub-section 1 of section 80 of The Consolidated Municipal Act, 1903, is amended by striking out the words 'and no member of a school board for which rates are levied' in the eighth and ninth lines and by adding after sub-section 1 of the said section the following:

"(a) "No member of a public or separate school board of board of education of any *city, town or village* shall be qualified to be a member of the council of such *city, town or village.*"

Equivalent of Horse Power in Watts.

86—J.W.D.—How many watt hours are there in one horse power? For example, suppose I buy one horse power, what amount of light would I receive out of it?

An English horse power is approximately equal to 746 watts.

Councils Cannot Appoint Officers by Ballot.

87—A.B.—At the first sitting of township council there was a resolution carried by a majority of council to appoint all their officers by ballot. The names of the applicants were read to the council and each councilman and reeve wrote the name of the person he wished appointed on a ballot and these were handed to township clerk, who counted ballots and decided who was elected.

Are officers so appointed legally appointed?

No. The mode of procedure is in direct contravention of section 274a of The Consolidated Municipal Act, 1903, which provides that "whenever a division is taken in a municipal council either upon the appointment of an officer of the corporation, the election of a warden or other presiding officer of the council, or upon a by-law, resolution, or for any other purpose each member of the council present voting shall announce his vote upon the question openly and individually in the council and the clerk shall record the same; *and no vote shall be taken by ballot* or by any other method of secret voting in any municipal council, and *every vote so taken shall be void and of no effect.*"

Exemption From Statute Labor.

88—T.W.B.—Pathmaster's list returned for 1907 too late to enter returned statute labor on collector's roll for 1907, but entered on roll for 1908 and the party claims he is a discharged British army officer and is not liable for statute labor, and that the township can only collect 50c per day and no more. Is he right?

This statute labor was properly entered in the collector's roll for 1908 under the authority of sub-section 1 of section 15 of chapter 25 of The Ontario Statutds, 1904. The ratepayer referred to does not appear to be a "person in His Majesty's naval or military service on full pay, or on actual service," within the meaning of clause (a) of section 2 of the above Act, and we therefore do not think he is exempt from performing statute labor or paying commutation therefor for the reason stated. He should perform statute labor according to the ratio in vogue in the township or pay the commutation therefor fixed by section 12 of the Act, or by by-law passed under the authority of section 11 of the Act.

Payment of Non-Resident Fees to Trustees in Village.

89—J.W.S.—1. What authority has the public school board of

village to levy fees on non-resident pupils, and what is the highest amount they can levy?

2. Can a pupil live with a relative or friend, a resident and taxpayer (not being legally a guardian) and be exempt from public school fees?

3. Can a non-resident parent rent or buy a small property and pay taxes less than the average taxpayer and be exempt from public school fees?

1, 2 and 3. This matter is regulated by section 21 of The Public Schools Act, 1901, and subsequent amendments. The section as amended reads as follows: "The ratepayers of any rural school section may by resolution at the annual or any special meeting, authorise the trustees to provide for the admission of the pupils of such school section to the schools of any adjoining urban municipality or school section, subject to the approval of the Minister of Education and the trustees of such urban municipality or school section, and such arrangement so approved shall be taken in lieu of the accommodation which trustees are required by this Act to make for the pupils of the section, and as a public school, within the meaning of section 70 of this Act. In such cases it shall be lawful for the trustees to levy and collect upon the taxable property of the section such sums as may be necessary to pay the fees of pupils attending the schools of such urban municipality or school section, to pay for the conveyance of pupils to such schools, and also such other sums as they may deem expedient, or as may be required by this Act. The average attendance of the pupils belonging to such section at such schools shall be taken by the inspector as the basis on which to divide any grants authorised by the Legislature to be paid to the township to which such section belongs. And the township council shall pay to the trustees of such rural school section their actual disbursements for the maintenance of their pupils at, and the transportation of their pupils to and from, the school they attend, not exceeding the minimum sum required by sub-sections 2, 3 and 4 of section 70 of this Act to be levied, collected and applied to teachers' salaries in school sections where the schools are maintained. The said trustees shall also be entitled to receive such share of the Legislative and county grants as may be determined by the Minister of Education, in case the amount received from the township council is not sufficient to cover the said actual disbursements."

Duties and Powers of Collectors.

90—W.G.—1. Is it legal for a tax collector to collect taxes after the 14th day of December without an extension of time?

2. On the back of the notice is printed. Take notice that on all taxes unpaid by December 15th, 1908, the sum of 3 per cent will be added to the amount of the taxes according to by-law No. 6, 1902. Does that mean that the taxes is not due until the 15th day of December?

3. And on the back of the same notice is printed. Chapter 224, Section 135, (R. S. O.) allows the collector to collect by distress upon goods and chattels after fourteen days from date of notice. Does that mean that taxes demanded by the collector on the 1st of October are to be paid on the 14th October? Please explain these two notices.

1. Yes. As long as the collector's roll remains in his hands the collector has authority to receive and enforce payment of any taxes entered therein.

2. No. Taxes are payable within 14 days after notice given or demand made for payment thereof.

3. The section referred to is now section 103 of The Assessment Act, 1904, (Chapter 23 of The Ontario Statutes passed in that year) and it provides that taxes remaining unpaid for 14 days after demand made or notice given pursuant to sections 99, 101 or 102 of the act may be collected by the distress of the goods and chattels of the party in default. If the collector demands payment of taxes on the 1st of October and they are not paid on or before the 15th of October, he may then enforce payment by distress of the goods and chattels of the defaulter.

Collector Cannot Charge Percentage on Arrears of Taxes.

91—G. B.—Has the collector of the council full power or right, lawfully to charge up for arrears of taxes and interest at 10% as mentioned in the enclosed tax notice, or is the municipal corporation liable to lose the said interest of 10% on arrears of taxes of the years past. Kindly give as soon as possible, full information as to notifying and collecting the above mentioned interest of 10% on arrears of taxes.

The collector has no such authority as that suggested. Since this is a municipality having the power to sell land for arrears of taxes, the treasurer has power and it is his duty to add 10% to all arrears of taxes on lands in the municipality on the 1st of May in every year as provided in sub-section 2, section 134 of The Assessment Act 1904, and as soon as the lands have been in arrears for three years as provided in section 121 of the act, the treasurer can sell them to realize the amount under the authority of section 136 of the act.

Separate School Supporters Exempt From Public School Levy.

92—G. D.—I ask you where a public school which pays the general public school levy is erected into a separate school, if it is still obliged to pay the general public school levy?

If a separate school is formed in this public school section, and those desirious of supporting it, give to the township the notice perscribed by section 42 of The Separate Schools Act (R.S.O., 1897, Chap. 294) within the time in that section mentioned, they will thereafter be exempt from payment of the general public school levy.

Proceedings to Erect a New School House—Tenant May Vote at School Meeting.

93—J. H. J.—In our township in one of the school sections a public meeting was called for the purpose of considering the advisibility of building a new school I think in June 1908. At this meeting a motion was carried to build the school, to get the material on the ground this winter and to build the school this year. Some tenants voted at this meeting, but notwithstanding there was a majority without the tenant vote. Some of the ratepayers claim a tenant has no vote and therefore the motion passed at that meeting was illegal. another meeting of the ratepayers was called on the 11th of the month by the trustees to see whether they would go on with the building of the school or not. The whole section did not turn out so a vote was taken and resulted in a resolution being carried, first, not to build the school till 1910 and another motion was carried afterwards that the building of the new school be indefinitely postponed. Now what I want to know is where the trustees stand?

1. Have they the power to proceed with the building on the resolution passed in 1908?

2. Has a tenant the right to vote on this question?

1. We do not think so. At a meeting of ratepayers held subsequently to that at which the resolution of 1908 was passed, that resolution was rescinded. If the present trustees are desirous of building a new school house they will have to call another meeting of the ratepayers to obtain their sanction to the raising of the money required for the purpose.

2. Section 13 of The Public Schools Act 1901 provides that, "Every ratepayer of the full age of 21 years, who is a public school supporter of the section for which such person is a ratepayer, and every person qualified to vote as a farmer's son under The Municipal Act, shall be entitled to vote at any election for school trustees or on any school question whatsoever". A tenant who possesses these qualifications has just as much right to vote on a question of this kind as any other ratepayer of the section.

Councils May Legally Pay for Subscriptions to "Municipal World"

94—W. J. B.—Is it lawful for councils to pay for papers like the Municipal World out of municipal funds? Can you give authority for so doing?

Yes, for the same reason that they can purchase the Statutes and other books of reference and information, or employ a solicitor and pay him for his services.

Power of Council to Lease Highway — Powers and Duties of Reeve.

95—Ratepayer—1. Has township council the power to pass by-law to lease land of the public highway to company for purpose of drilling for oil or gas?

2. I understand that the reeve of the township should not introduce, move or second any resolution in council. Is that correct?

3 Please outline duties of reeve of township council briefly.

1. Yes. Under the authority of sub-section 1 of section 637, of The Consolidated Municipal Act, 1903.

2. We do not think so, the reeve has the same right to introduce, move or second a motion as any other member of the council.

3. The general duties of the reeve will be found in section 279 of the above act. Numerous specific duties are imposed on him elsewhere in the Statutes. He will have to inform himself as to these, as the occasion for their performance arises,

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Business Assessment of Agent.

96—S. E. F.—1. Would an agent living in a town and selling patent medicines from samples only, carrying no stock and doing business outside the corporation only, have a business assessment in the town?

2. Would such agent as mentioned above have business assessment if he carried a small stock, say $10 worth, and what would be the minimum amount?

1. It is not stated whether the agent is assessed for any premises in the town which he uses and occupies for the purpose of carrying on his business. If he is not so assessed, he is not liable to any business assessment. If he is so assessed, he would likely be liable to the business assessment mentioned in either clauses (*d*) or (*g*) of sub-section 1, of section 10, of The Assessment Act, 1904, calculated on the assessed value of the premises used and occupied by him in carrying on his business.

2. He would be liable to the business assessment mentioned in clause (*g*) of sub-section 1, of section 10, of the above act calculated on the assessed value of the premises occupied by him in carrying on his business. The minimum business assessment is fixed by sub-section 3 of this section at $100.

Collection of Commuted Statute Labor in Police Village Expropriation of Gravel Pit.

97—G.H.—1. In the Township of C. S. there is a police village. The council by a by-law and an agreement with the village trustees, commuted the statute labor in the village. The trustees, instead of letting the township collector collect the statute labor money, hired a man to collect the same. Some of the ratepayers say they they will not pay it over to the village collector. The question is, can they be compelled to pay it to him or not?

2. What proceedings does a council have to take to compel an individual to sell a gravel pit?

1. We do not think the trustees had any authority to appoint a collector of commuted statute labor in the police village, nor can the ratepayers be compelled to pay it to him. The township collector is the proper officer to collect these sums.

2. Sub-section 10 of section 640 of The Consolidated Municipal Act, 1903, as enacted by section 22 of The Municipal Amendment Act, 1908, provides that the council of a township may pass by-laws "for entering upon or passing through, into, or over any lands within the municipality, and for searching for and taking from any such lands such timber, gravel, stone, or other material as may be necessary for keeping in repair any road or highway within the municipality." If the owner of the gravel and the council cannot agree as to the compensation which is to be paid to the owner of the gravel thus expropriated, the matter will have to be settled between them by arbitration under the Act.

Municipal Clerk Can be School Trustee.

98—W.G.—Can a municipal clerk qualify for the office of school trustee in a township section? If not, will you please quote section in Municipal Act re same.

We see no objection to the election of the clerk of the municipality to the office of school trustee in a school section in his township.

Qualification of Reeve.

99—H.F.M.—I should be glad if you would be kind enough to give me the following information:

At the nomination for reeve and councillors of the M. Township N., two were nominated for reeve, namely, H. F. McN., reeve for 1908, and W.T.M., who lives on his father's farm and is assessed for $150 for two bush lots on which there is no clearance. At the poll W.T.M. was elected by a small majority. Is he legally qualified to hold the position? If not, what course would it be necessary for us to take to get him out, and would it be necessary to hold another nomination, or would the former man be the legal reeve? I might say that both Mr. M. and his father are two years behind with their taxes.

Since the municipality is a township, in addition to possessing all the other qualifications mentioned in section 76 of The Consolidated Municipal Act, 1903, W. T. M. should have been, at the time of his election, assessed on the last revised assessment roll of the municipality, either in his own name or that of his wife, for freehold property to the value of $400, or leasehold to the value of $800. We are therefore of opinion that he is not qualified to hold the office of reeve of the township, and that he can be unseated if the proceedings prescribed by section 219 and following sections of the Act are instituted against him within the time mentioned in section 220. If he is unseated as a result of these proceedings, a new election will be necessary to fill the vacancy thus created.

Procedure for Incorporation of Village—Limit of Expenditure for Local Improvements.

100—J.S.—1. Kindly inform me what are the necessary steps for a village to take to get incorporated as a town.

2. What acreage have we to have and what population, or are those points necessary again?

3. What is the limit of expenditure that a municipal council may make without taking the voice of the ratepayers (in the way of local improvement)?

1. The procedure to be followed in obtaining the incorporation of a village as a town will be found in section 21 and following sections of The Consolidated Municipal Act, 1903.

2. The village should appear by a census return taken under a by-law of the municipality, to contain over 2,000 inhabitants. (See the first part of section 21 of the above Act.) The acreage of the new town should not exceed that mentioned in sub-sections 1 and 2 of section 12 of the Act.

3. Sub-section 1 of section 402 of The Consolidated Municipal Act, 1903, provides that "no council shall assess and levy in any one year more than an aggregate rate of two cents on the dollar on the actual value, EXCLUSIVE of school rates and *local improvement rates*." The expenditure for local improvements is not limited by the Act, but it should be judicious and reasonable. A by-law for raising the municipality's share of the cost of local improvements does not require the assent of the electors before its final passing. (See sub-section 1 of section 685 of the Act.) If, however, a council purposes raising

money for this purpose not repayable in the year in which it is borrowed, and which is to be repaid by the levying of a rate for the purpose on the ratepayers generally, the by-law must be submitted to and receive the assent of the electors, as provided by sub-section 1 of section 389 of the Act.

Payment of Premium on Treasurer's Bonds—Salary and Fees of Sanitary Inspector.

101—O.M.—1. If a township council appoints its treasurer at a certain yearly salary and it is customary that the treasurer furnishes security and the treasurer buys his security from the London Accident Co., has the council legal right to pay for such bonds so bought, or part thereof, and if not legal, what is the auditor's duty in respect thereof?

2. If the local board of health appoints a sanitary inspector at a fixed yearly salary, is the inspector entitled to have additional pay to his salary for attending a meeting of the local board of health same as ony other member of tbe board who has no fixed yearly salary?

1. We see no legal objection to the allowance to the treasurer of such a sum, in addition to the salary he is to receive for performing the duties of his office, as will enable him to pay the premium on his guarantee bond.

2. We do not think so.

Payment of Treasurer's Salary.

102—H.A.W.—I have been treasurer of W. township for a number of years and I was appointed to that office in the fall before the taxes were commenced to be collected, consequently my year was up the last of November, and our council are now about to appoint a new treasurer. They have no fault with the present treasurer, but simply want to change.

What I want to know is, can I get pay for my services since the last of November in proportion to the work I have done? I have taken in the taxes and paid them all out, less about $300, and the amount I have handled since November would be $950.00. My salary is $50 a year.

The amount of money handled by the treasurer in the year would be over $10,000, so you see that at $50 a year it would be $5 on the thousand.

We are of opinion that the retiring treasurer should be paid by the council a proportionate part of his yearly salary for the length of time his services were retained after the expiration of the year. If he was simply appointed at an annual salary of $50, we do not think this proportion can be regulated by the amount of money he handles, but if his year of employment ended on the 30th November and his successor was appointed on the 11th January (the date of the first meeting of the council this year), he is entitled to be paid 42/365 of $50.00, or $5.75.

Payment for Sheep Killed by Dogs.

103—W.R.—In our township we pay two-thirds value of sheep killed by dogs if the owners of the dogs are unknown.

A ratepayer had some sheep killed by dogs. He heard the dogs at the sheep and went out; one of the dogs was his own, the other got away and he cannot tell whose it was He now claims one-third damages from our council, saying that his own dog would never have killed the sheep alone if the other had not come and started him. Is the township liable for any part of this claim?

Under the circumstances stated we are of opinion that it is discretionary with the council as to whether it pays any part of this claim or not. We do not think the council should pay anything under the circumstances.

Payment of Expenses of Enforcing Quarantine.

104—R. K. S.—We had small pox in our town and the mayor or the medical health officer of municipality called on the Provincial Medical Health Officer and he ordered two watchmen as sanitary policemen put on each house, thereby causing a large expense to the town. I notice by The Ontario Health Act, under section 18, chapter 248, R.S.O. 1897, that if they deem it necessary they can appoint as many sanitary police as they see fit. The council or local board of health had a sanitary policeman appointed and thought that was sufficient, and it was not necessary and did not do any more good only to help put on expense. Kindly give me your opinion on the matter. Most of the cases being very mild form and the people were observing the quarantine as well before, if not better than when the extra police were put on. I might say that the last case we had, there was not any extra sanitary police appointed except the one that was always on from the first, although the attention was called of the Provincial Medical Health Officer and he ordered two extra put on, and the council and local board, except doctor, did not think it necessary and did not appoint any and the matter ended there. I want you, as I said before, to give me your opinion as to the appointing of sanitary police.

The appointment of sanitary police under the circumstances stated to prevent the spread of an infectious disease is a matter within the discretion of the Provincial health authorities. Since, in this case, the local health authorities consulted the Provincial health authorities as to the best method to be pursued in preventing the spread of smallpox in this town, and the latter's representative deemed it in the public interest to appoint the sanitary police referred to, we cannot find any fault with him for exercising his discretion in this way. He was on the spot, looked into the matter, and must be presumed to be the best judge as to what was necessary to meet the emergency.

Payment of Burial Expenses of Indigent—By-Law to Increase Hotel Licences.

105—B.L.P.—1. A few months ago an Englishman came into our municipality sick and put up at one of the hotels and died. The hotel keeper put in a bill of $2 per day for his keep and the undertaker another for $30, which the council refused to pay as they claim they were not liable, they never being consulted in any way by these people. What I want to know is, who, if any person, is liable for these expenses? This man was not a resident of this place.

2. Our hotel licenses are set by by-law at $150 and have been at that amount for several years. Can the municipality increase this amount under the now existing law without a vote of the people? If so, please give chapter and section where I will find it.

1. We do not consider the council in any way liable for payment of these accounts.

2. Sub-section 1 of section 11 of chapter 47 of The Ontario Statutes, 1906, provides as follows: "The council of any municipality may by by-law increase the duties to be paid for tavern or shop licenses therein beyond the amounts hereinbefore provided, but every such by-law shall, before the final passing thereof, be submitted to and approved by the electors in the manner provided by The Consolidated Municipal Act, 1903, with respect to by-laws which, before their final passing, require the assent of the electors of the municipality."

Cost of Water Service to Public Institutions.

106—H.J.C.—Would you kindly advise at your earliest convenience what the different asylums are paying the municipalities for their supply of water per gallon, etc., as Mimico of Toronto, Hamilton, London and Orillia asylums.

Are the municipalities or the asylums to pay for installing the water?

Kingston, Mimico and London have their own pumping plants; Brockville asylum pays $2,000 per annum; Cobourg a flat rate; Toronto asylum, Central prison and the Mercer reformatory, 12c per thousand gallons; Hamilton asylum 12½c per thousand gallons; Woodstock a flat rate, and Penetanguishene $1,200 per annum. The municipality should lay whatever pipe is necessary to enable the institutions to make use of its water system.

Distribution of Revised Statutes of Ontario.

107—A.M.—Do township councils have to pay for the Revised Statutes of Ontario, 3 volumes, new edition? If so, what are your prices?

This depends on the provisions to be made for this purpose in the new Revised Statutes. Clause (b) of section 3 of chapter 2 of The Revised Statutes, 1897, pro-

vides that those Statutes should be distributed to such public departments, administrative bodies and officers throughout the Dominion of Cpnada as may be specified in any order to be for that purpose made from time to time by the Lieutenant-Governor-in-Council. It is likely that the Revised Statutes about to be issued will contain a provision of this kind and that the order will include municipalities in this Province.

Exemption of Machinery From Assessment—Business Assessment of Saw Mill.

108—I.J.—1. In assessing a saw mill should the value of the machinery be taken into consideration and be added to the value of the buildings?

2. Is a saw mill doing a custom business only, liable for a business assessment, and if so, on what basis should the assessment be made?

1. The machinery in a saw mill is fixed machinery used for manufacturing purposes and is therefore exempted from taxation by paragraph 16 of section 5 of The Assessment Act, 1904.

2. This mill is manufacturing lumber for its customers and is therefore liable to the business assessment mentioned in clause (d) of sub-section 1 of section 10 of the above Act, calculated on the assessed value of the land used and occupied by the owner in carrying on his business.

Qualification of Tenant as Voter—Irregular Conduct of Deputy-Returning Officer.

109—RATEPAYER—1. Can a man vote who is only a laborer and not assessed for anything, but lives in a house on a man's farm and pays a small rent for the house he lives in to the owner of the farm? His name was on the voters' list as tenant. Does that qualify him to vote in rural municipalities?

2. Did the deputy-returning officer do right when the vote was objected to and a demand was made to have him take the oath for tenants, in refusing to administer the oath and giving him a ballot and letting him vote?

3. Did the D.R.O. leave himself liable by not doing his duty?

1. If this man's name was on the voters' list as a tenant of the property he occupied, as it apparently was, we are of opinion that he had a right to vote at the election.

2. No. Section 117 of The Consolidated Municipal Act, 1903, provides that such oaths or affirmations may be administered by the returning officer or deputy-returning officer, as the case may be, if he shall think proper, and SHALL be administered at the request of any candidate or his authorised agent, and no enquiries shall be made of any voter except with respect to the facts specified in such oaths or affirmations." The deputy-returning officer had no right to deliver a ballot to this voter until he had taken the oath.

3. The Act does not prescribe any penalty to which the deputy-returning officer would be liable for refusing to administer the oath under the circumstances stated, but if he violated any of the provisions of section 165 of the Act, as he most likely did, he rendered himself liable to the penalty mentioned in section 194 of the Act.

Interested Councillor Cannot Vote.

110—W.H.H.—1. A and B are members of our town council. A has rented a lot from B along side of which runs the M. C. R. railway in the centre of the street, about 50 feet from B's lot.

A wishes to have a siding run in from the railway, in order to carry on his business to better advantage, and has filed with the clerk of the town an application for the privilege of crossing the street lying between the lot and the main track of the M.C.R.

Has A or B the right to vote on a motion granting this privilege or on a by-law introduced at the council giving the M.C.R. the right to build this siding across this street into B's lot?

2. Can you say what would constitute damages to other people's property from the building of such a siding, or storehouse in connection with the business, providing the buildings and siding were 150 feet from any dwelling in the locality?

1. Since A and B are both directly interested in obtaining the location of the siding or spur on the public highway we are of the opinion that neither of them has any right to vote on the proposition when it comes before the council of which they are members.

2. We do not see what injury the building of the siding on the highway can occasion the lands of adjoining owners. It may be attended by some annoyance and danger, but we do not think that the council could be held liable in any way for this.

Liability for Payment of Election Expenses.

111—J. H.—At the first meeting of council there was a protest against one member of council taking his seat, however, he took the declaration and since has sent in his resignation as he could not qualify and now we have to hold a new election. Is the disqualified councillor liable for election expenses?

No.

Statute Labor May be Commuted in One Road Division Only.

112—T. G.—Can a township council pass a by-law enforcing the payment of statute labor in any one particular road division, providing the said money is expended in the same division?

Section 10 of chapter 25 of The Ontario Statutes 1904 provides that, "the council of any township may by by-law, direct that a sum not exceeding $1 a day shall be paid as commutation of statute labor for the whole or any part of such township in which case the commutation tax shall be added in a separate column in the collector's roll and shall be collected and accounted for like other taxes.

Prohibition of Voting When Taxes Unpaid.

113—H. T.—In our township there is a by-law in force which prohibits any person from voting at municipal elections if they have not paid their taxes. This is the case I have reference to. A widow owns property and is assessed high enough for same to qualify her and her son to vote. The son is assessed as a farmer's son. Is this son who is over 21 years of age qualified to vote when his mother's taxes are not paid?

We are of the opinion that he is so qualified. The taxes on his mother's land are not due by him to the municipality, nor can the municipality collect the amount from him. This is not a case covered by sub-section 1 of section 535 of The Consolidated Municipal Act, 1903, or a by-law passed in pursuance of its provisions.

Closing and Opening Road Allowances—What Constitutes Dedication of Road.

114—T. A.—1. Can a municipality sell a part of an original road allowance or exchange it for road now used, which deviates around the above on account of a steep hill?

2. Can a municipality acquire a road by right of possession for a long term of years?

3. There are a number of deviations on our concession lines, caused by deep pond holes and other natural difficulties. There is no record of any dedication by the owners of the land to the township, these deviations seem to have been made in the usual way, by statute labor, and grants from the council. They have been in use for a great number of years. Some of the owners now want to be paid for these pieces. What course should the council take in the matter?

1. The municipality has power under section 637 of The Consolidated Municipal Act, 1903, to pass a by-law to close up and sell part of an original road allowance. It may convey the part so closed up to the owner of the land taken for the new road. A by-law should also be passed under the above section providing for the opening and establishing of the new road and in each case the provisions of section 632 of the act should be strictly observed.

2 and 3. As to whether the roads have become public highways or not depends largely upon the circum-

stances of the case. If public money has been expended and statute labor has been preformed upon them, and they have been used and treated as public highways for a long time, the courts would likely hold them to be public highways by the presumed dedication of former owners of the land. In Mytton v Duck, et al,(26, Q. B., 61.) 30 years, and in Regina v Donaldson, et al, (24 C., P. 148) 40 years use of the land as a highway was held to be sufficient evidence of dedication to the public for the purpose.

Payment of Expenses of Local Boards of Health—Appointment of Road Commissioners.

115—T. M.—1. Can you mention a statute where it says that the municipality is obliged to pay expenses incurred by their board of health?

2. In our township some years ago we did away with pathmaster and joined several road-beats togcther, appointed commissioners, the council making a certain grant to each? This year our council is almost entirely new, two of our councillors were road commissioners last year and expected to be appointed again. Now I hold that it is not in the best interests of the township that councillors should be commissioners as well, as they have to pass, on the grant that should go to their own beat. Secondly it shows a desire to grant as many offices as possible. We are aware that the statutes do not debar a councillor from being a commissioner as well. What is your opinion on the question as stated?

1. Yes. Section 67 of The Public Health Act (R. S. O., 1897, chap. 248) provides as follows:— "The treasurer of the municipality shall forthwith upon demand, pay out of the money of the municipality in his hands, the amount of any order given by the members of the local board or any two of them, for services performed under their direction, by virtue of this act."

2. This is a matter in the discretion of the council, but we are of the opinion that the general public interests would be more likely to be better served, if the road commissioners appointed were not members of the council.

Surplus School Money Should be Paid to Trustees.

116—A. J. L. O.—A municipal council has been raising from 1½ to 2 mills on the general school rate, more than is necessary to raise the $150 required for each school section in the municipality, and supposedly being transferring the over plus to the general municipal account.

1. Is this not illegal?

2. Must not all moncy raised on the general school rate be paid over to the treasurer of the various schools in equal proportion?

3. If so what are the proper steps to take to recover this money for the schools?

1. The council has no legal authority to pursue this Course.

2. Yes.

3. A demand should be made by the trustees of the several school sections in the municipality for the amount coming to them respectively, on the council, and if it is not paid, it can be recovered by the trustees from the council by ordinary action at law.

Sale of Interest in Crown Lands for Arrears of Taxes.

117—G. W. A.—1. A. locates free grant in R. R. district, improves same, but will not pay his taxes and there has been nothing on the place that the collector could seize. Can the municipal corporation sell the improvements for taxes three years in arrears?

2. What proceedings should be taken by the council in order to sell land and improvements on crown lands (if they may be sold) for taxes three years in arrears?

3. At what time in each year should a by-law doing away with sale of lands for arrears of taxes be passed by a municipal council?

1. Sub-section 1 of section 151 of The Assessment Act, 1904, provides that, "Where the crown, whether as representative of the Government of Canada, or the Government of the Province of Ontario, has an interest in any land in respect of which taxes are in arrear, *the interest only of persons other than the Crown therein*, shall be liable to be sold for arrears of taxes."

2. These proceedings will be found in sections 151 and 136 of the above act.

3. Since this is a municipality in one of the territorial districts having power to sell land for arrears of taxes, and the language of sub-section 1 of section 136 of the above act so far as it authorises the passing of a by-law for the postponement of tax sales is concerned would appear to apply to COUNTIES only, we are of the opinion that as soon as the taxes have been in arrears for three years the lands should be sold to realize the amount.

Maintenance of Indigents—Prohibition of Voting When Taxes Unpaid—Licensees Qualified as Members of Council

118—W. H. C.—There is a destitute widow here who came last summer(about 6 or 7 months ago) to this town from adjoining township. We desire to retnrn her but are told that we cannot do so as she has been away for more than a year.

1. Is there any statute governing the maintenance or deporting of paupers belonging to another municipality?

2. Where a by-law is passed in accordance with section 535 disqualifying electors who have not paid taxes, does it apply to any year previous to the one in which the by-law is passed?

3. If a ratepayer is assessed for a dog, and the tax on same is not paid, would he be disqualified under the by-law?

4. Can a carter, auctioneer, butcher or any one holding a license from the corporation legally qualify for the council?

1. The widow could not be prevented from coming to the town from another municipality simply because she was in destitute circumstances nor is the council of the town bound to provide for her maintenance in any way. It may grant her relief under the authority of sub-sections 1 and 2 of section 588 of The Consolidated Municipal Act, 1903, but it is not bound to do so.

2. A by-law passed in accordance with section 535 of the above act would provide for the disqualification of all persons who had not paid ALL municipal taxes due by them on or before the 14th December, next preceding the election. This would include not only taxes for the year current at the time of the passing of the by-law, but also all taxes in arrears for previous years.

3. This is a municipal tax, and its non payment would disqualify the ratepayer.

4. Yes.

Qualification of Councillor.

119—J. D.—A has been elected councillor of S.E. at the last municipal elections. He qualified (by oath)on an estate which is valued at $2000. He is asscssed for a part of a lot (by farm) valued by the assessor at $575. He has no deed of the property he qualified on. He was left by his father's will a lifes interest only on that property assessed to him, (A is a cripple.) The property he qualified on, belongs to his brother who takes care of said A. Is A's qualification good? Can he hold his seat in the council on that qualification? What steps are to be taken to unseat him, to save expenses? If, unseated, can the fourth candidate take his, A's seat?

A is a freeholder and if his life estate is worth $400 he is qualified. He cannot however take his brother's property into consideration at all in making up his property qualifications. Whether A is qualified or not he can retain his seat in the council, until proceedings have been instituted against him to remove him, and his election has been voided as a result. The proceedings which will have to be taken for the purpose will be found in section 219 and following sections of The Consolidated Municipal Act, 1903.

Tenant for Life and Reversionaries May Vote, If Otherwise Qualified.

120—M. M. C.—A will provides that a wife has life interest in her husband's estate during her natural life or widowhood. At her death or re marrying the property is to go to the children. Who has a right to vote on that property as owner. The children are all of age?

The widow is entitled to vote upon the property as life tenant and each of the male children, also, if each one's share in the remainder is of the value of $100.

Duration of Equalized Assessment of Union School Section

121—J. B. B.—Please let me know in the next issue if the equalization of union schools by the assessors is good for more than three years or not?

The assessment of union schools sections is now required to be equalized every *five* years. (See section 54 of The Public Schools Act, 1901, as amended by section 3 of chap. 32 of The Ontario Statutes, 1903.)

Liability for Frontage Rates.

122—X. Y.Z.—The municipality built a sewer on the recommendation of the board of health on sanitary grounds. The engineer then looked into the matter and reported to the council. The council then passed a by-law in accordance with the recommendation of the board of health and the engineer under the sanitary section of The Local Improvement Act, authorizing the construction of a sewer from the point A to B and from B to C. The said sewer was built through a park lot which had not the streets produced through or dedicated by deed to the municipality. The year after the sewer was built, the actual cost was ascertained, a court of revision was held and each of the owners of property notified, among them being the owner of the park lot, said notice setting forth the number of feet frontage, the total cost, the annual amount and the rate per foot frontage. The owner of said P. L. appeared at the court and asked the court to stand over the consideration of that particular sewer until the next year, as he said he expected to cut the said P. L. up and dispose of it. The succeeding year this sewer was again advertised, notices served etc, along with a number of other sections of like work and a Court of Revision held. The owner of said P. L. did not appear and no objection of any kind made to the Court of Revision, the Court then confirmed the schedule as computed. The council passed the by-law offering the debentures for sale. The debentures were sold and the yearly amount placed on the collector's roll for collection. The owner of the park lot objected to paying the frontage rate to the collector and the collector returned the amount of said frontage rates to the treasurer as taxes uncollected with a note saying, refused to pay as the reason.

1. Is the owner of said P. L. liable for said frontage rates? There are no buildings on the P. L. nor has the street been opened yet, but the sewer is built in the proper place when the streets are produced.

2. If the owner is liable can the back rates be collected (this is the third year?)

3. If the owner is not liable what steps should the municipality take to place the burden of paying for sewer on the owners benefited? In the meantime the sinking fund is kept right from the general funds.

1, Under the circumstances stated, we do not think the owner of the park lot can escape payment of the local improvement rates referred to, at this late date. If there was any error in the amount of his assessment he should have had it rectified by the Court of Revision at the proper time. Sub-section 7 of section 671 of The Consolidated Municipal Act 1903, provides that "The statement (we believe the use of this word is a mistake, that it should be "assessment") referred to in the two preceeding sub-sections, unless so far as the same is altered or varied by the Court of Revision or the county Judge upon appeal shall be final and conclusive as to all matters therein contained." Since the allowances for road located in the park lot on which the sewer was built, were still the property of the owner of the park lot, not having been opened up and assumed by the municipality for road purposes, it is possible the owner of the lot would have had a claim against the municipality for compensation for the portion of his land taken by the corporation for sewer purposes. This claim, however, is now barred not having been made within a year from the time the land was taken as required by section 438 of the above act.

2. If the frontage rates have been in arrears for three years, the lands can be sold to realize the amount as provided in Section 136 of The Assessment Act, 1904.

3. Our replies to the previous questions render it unnecessary to answer this.

Effect of Error in Assessment Notice.

123—J. E. H.—A ratepayer bought a timber lot from the crown office in 1904 and had it assessed to his son who is not a resident in the municipality. Ratepayer did not get his crown deed till about April or May 1908, but he had the lot assessed in his own name instead of his son's name. The assessor made an error in the assessment schedule as he assessed him correctly on the roll but did not mention on the schedule this timber lot nor its assessed value but assessed his home property to the full assessment of both lots. The taxes had not been paid on this timber lot and were in arrear which was added on the collector's roll. Now ratepayer does not want to pay taxes on his timber lot claiming that as the lot was not down on schedule he had no chance to appeal at Court of Revision and that taxes on timber lot should be separated and collected off it.

Can the council legally do this? There has been no timber cut on this lot yet. Further, ratepayer claims that it was his intention to give the deed of it to his son as soon as he got it transferred?

From the statement of the facts, we understand that on the assessment roll as finally revised these lands were properly entered, and a valuation placed on each, and that they were so entered on the collectors roll, and the taxes calculated separately on each valuation. If this is so the error in the notice handed the owner under section 46 of The Assessment Act 1904 does not absolve him from paying taxes on the entire parcel of land. Section 66 of the above act provides that "the roll as finally passed by the court, and certified by the clerk as passed, shall, except is so far as the same may be further amended on appeal to the Judge of the County Court be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, *or any defect, error or misstatement in the notice required by section 46 of the Act or the omission to deliver or transmit such notice.*"

Qualification of High School Trustees.

124—J.H.S—Are the following persons eligible for high school trustees in a village?

1. The village clerk?

2. Municipal Public Library Board—Library maintained by the village?

3. Secretary Treasurer of the Public School Board receiving salary?

1, 2 and 3. Sub-section 1 of section 13 of The High Schools Act (Chap. 40 of The Ontario Statutes 1901) provides that "any ratepayer 21 years of age residing in the county or municipality in which the high school is situated who is not a member or an officer of the municipal council of such municipality or council shall be qualified to serve as a high school trustee or as a member of a board of education." Under this sub-section it is quite clear that the clerk of the village is not qualified as a member of the board. We see no reason why a member of the Public Library Board should not be eligible for appointment as a member of the High School Board, unless it might be those members of the Board appointed by the council. We are of the opinion that the secretary treasurer of the Public School Board may legally be appointed a High School Trostee. He is not an officer of the village.

Procedure for Dividing School Section.

125—J. C.—At the last meeting of the council a few of the residents of one of the school sections in this township came before the council asking to have their section divided into two school sections. The council and deputation could not agree on the proper proceedings to take in the matter and have asked me to write and find out through the World the proper proceedings to take.

The proper proceedings to be taken to accomplish this object will be found in sub-sections 2 and 3 of section 41 of The Public Schools Act, 1901.

Property of Agricultural Societies Exempt from Assessment Police Village May Impose Dog Tax.

126—N.B.A.—Can the council of the village of S. assess the property owned by the D. Central, agricultural grounds and build-

ings, located within the limits of the corporation of the village of S. and used every year for agricultural purposes?

1. Can the police village of H. located in the township of N. impose a dog tax on the residents of the village owning dogs, when the municipal council of township M. exempt dogs from taxes, by request of the required number of ratepayers as directed in by-law?

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1. Paragraph 12 of section 5 of The Assessment Act, 1904, exempts from assessment "the property of every public library, mechanics institute and other public institution, literary or scientific, and of EVERY agricultural or horticultural society, to the extent of the actual occupation of such property for the purpose of any such institutions or societies."

2. Sub-section 2 of section 746 of The Consolidated Municipal Act, 1903 provides that, "the police trustees of any police village may pass by-laws applicible only to the police village for any of the purposes mentioned in paragraphs 1, 2. 3 and 4 of section 540 of this act, provided there is no township by-law in force for any of the purposes mentioned therein." Section 540 makes provision for the imposition of a tax on dogs.

Maintenance of Indigent—Qualification of Member of Local Board of Health.

127—J. B.—An old lady in the municipality of J has been getting three dollars a month from the council for a number of years. Is the council liable to pay any wages to a servant girl for waiting on her while on her death bed? The council board did not engage ony one to look after her. She agreed to support herself on three dollars per month and not ask the council for any more.

2. Can a man act as a member of the board of health who has no property in the municipality? There is no objection to his acting.

1. The council is not liable for this account.

2. Sub-section 1 of section 48 of The Public Health Act (R.S.O. 1847, chap. 248,) provides that "there shal be a local board of health in every township and incorporated village to be composed of the reeve, clerk and three ratepayers to be appointed by the municipal council in the following manner, etc." A man who has no property in the municipality, and pays no taxes therein cannot be a ratepayer thereof, and unless he is the clerk of municipality (who need not be a ratepayer) he is not eligible as a member of the local board of health. If, however no objection is raised to his being a member of the board, he can hold his seat, and participate in the transactions of the business of the board.

Letting Repair of Drain—Duties of Engineer—Power of Railways to Cross Highways.

128—D. V. M.—Last summer, A B, a farmer here notified the township engineer to sell C D's portion of an award ditch under the D. & W. C. Act, which portion, says A B in his notice to the engineer C D failed to put in proper repair after having been duly notified. The engineer inspected the ditch, put up his notice to contractors and sold the ditch to E F for $15.00. After the work was done by the jobber, and the time came for the engineer to issue his certificate, the engineer found that he had sold the job 4 days before the 30 days notice mentioned in section 35 of the D. & W. C. Act had expired and moreover that no engineer's award had been made on the ditch sold.

1. Who is responsible for the payment of the contractor?

2. The engineer charged about $4.00, who has to pay him?

3. Before selling a ditch for non-maintenance, is it the duty of the engineer to ascertain if there is an award made on the ditch to be sold and also if proper notice has been given?

4. Will you kindly explain the different steps to be followed to enforce the non-maintenance of an award ditch and give a form of notice to be sent to the engineer commanding him to sell under section 35, D. & W. C, Act?

5. A railway company has written our council asking their consent to cross the roads of the municipality with their line. Is the council bound by law to give consent free of charge, or has it the power to make the R. C. pay a reasonable snm for the use of our roads?

1. We do not think that any of the parties is liable to the contractor. The engineer appears to have let the work without having legal authority to let it but the contractor ought to have taken precaution to see that the engineer had the right to let the work when he did.

2. We do not think the engineer can charge anything for services which he has no right to perform and ought not to have performed.

3. Yes.

4. These proceedings are very simple and are fully set forth in sub-section 1 of the section just quoted, no formal notice to the Engineer to inspect the drain is necessary. A letter to him stating that a certain portion of a certain drain, is out of repair, and requiring him to inspect it is all that is required.

5. It is not stated whether the railway company is operating under a Dominion or a Provincial charter and we are assuming that it is a steam railway. If it is operating under a Dominion charter, section 235 of chap. 37, R.S.C. 1906, is applicable and the railway may be carried along a highway if the consent of the Board of Railway Commissioners to its doing so is obtained. If it is governed by a Provincial charter, sub-section 1 of section 90 of chap. 39 of The Ontario Statutes, 1906, authorises it to carry its railway along highways if it has obtained the consent of the Ontario Railway and Municipal Board to do so. We do not see that the consent of the council in necessary, nor can it impose any charge or condition on the railway, unless, in either case it is authorised by either of the Railway Boards.

Clearing Obstructions From Drain—Transfer of Property From Town to Township—Liability for Damage Caused by Removal of Gravel From Pit—Notification of Passing of Drainage By-law—Time to Let Drainage Contracts—Division of Drainage Assessment.

129—G. W. R.—1. A tree grows beside a drain under the Drainage Act and from the tree seeds scatter and young trees shoot up in the same drain thus partly blocking the free flow of water in the same. Have the ratepayers on the drain any redress? Can the owner of the tree be compelled to remove it?

2. What is the course to take whereby a property owner may have a piece of property transferred from a town to be assessed in an adjacent township?

3. Parties drawing gravel from a pit in the township belonging to the township undermine a line fence between the pit and the adjacent property owner and take gravel from over the line. Can the property owner hold the township for damages thus done or gravel taken from over the line?

4. Is there any provision whereby a ratepayer on a drain is to be notified when a by-law for repair or construction of a drain under the Drainage Act is finally passed so that he may appeal to the referee?

5. How far must a council have advanced with the proceedings under the Drainage Act before they may proceed to let the contract for doing the work?

6. When the clerk is making up the collector's roll he finds that a lot is assessed on a drain, the payment being $10. per year, is this year assessed part to father and part to son, whereas when assessment was made the lot was all assessed to the father. How is the clerk to place this levy on the roll?

1. We do not think so.

2. The proceedings necessary to accomplish this object will be found in section 18 of The Consolidated Municipal Act, 1903.

3. We are of the opinion that he can.

4. We do not think so. A by-law of this kind is expressly excepted from the provisions of section 397 of The Consolidated Municipal Act, 1903, by section 398 of the act. It is the duty of the interested owner to watch the proceedings and thus gain the information he requires.

5. The safest course for the council to pursue is to defer letting any contract for doing any of the work on a

drain until after the expiration of the time within which proceedings may be taken to quash the by-law.

6. The clerk should apportion the $10 between the two parties according to the assessment. For example ; if the assessment is equal in the two cases, $5 to be charged against each parcel.

Assessment of Land Sold For Taxes.

130—F.H.—To whom should land be assessed which has been sold for taxes last November and which has not yet been redeemed? Is it to the former owner or to the party who has bought the land at the tax sale?

It should be assessed to the former owner.

Destruction of Noxious Weeds.

131—A.I.—1. As I have been elected to the council of S township and intend to take all possible means to prevent the spreading of noxious weeds, I would like very much to get a full statement of pathmasters duties with copy of same. How is the pathmaster paid? In the event of his failing to perform these duties (regarding weeds) what may be done? Must these weeds be destroyed during the ensuing period or does merely cutting them do?

2. What is the law regarding private property infested with weeds? Can they be compelled to cut these weeds during their seeding period? What may be done in the event of their refusing to do so?

3. Also, is there any specified kinds of weeds not included?

1. Section 1 of chap. 62 of The Ontario Statutes, 1908, provides that, sub-sections 1 and 2 of section 8 of the Act to Prevent the Spread of Noxious Weeds and Diseases Affecting Fruit Trees, as enacted by section 2 of the act passed in the fourth year of His Majesty's reign, chaptered 27 are repealed and the following substituted therefor: 8. (1) It shall be the duty of the overseers of highways in any municipality to see that the provisions of the act relating to noxious weeds are carried out within their respective highway divisions by cutting down or destroying at the proper time to prevent the ripening of the seed, all the noxious weeds growing on the highway or road allowances within their respective divisions ; such work to be performed as part of the ordinary statute labor or to be paid for at a reasonable rate by the treasurer of the municipality as the council of the municipality may direct.

2. Section 2 of Chap. 279. R. S. O., 1897, makes it the duty of occupants, or, if the land be unoccupied, of the owner of land to cut down and destroy all *noxious* weeds growing thereon, at the time prescribed by this section. Sub-section 2 of section 3 of the act, makes provisions for the appointment of an inspector to see that the first part of the act is carried out, and sub-section 4 of the Act prescribes the method to be pursued by the inspector in enforcing the observance by the owners or occupants of lands of the provisions of the act.

3. Sub-section 1 of section 3 of the above act provides that the council may by by-law extend the operation of the act to any weed or weeds other than those mentioned in section 2 of the act.

Removal of Fence From Roads.

132—J. R.—There is a sideline through a concession in our township, upon which is a very large traffic, being one of our leading roads, and which is from 6 to 16 feet too narrow in places, but fences have been where they are now for over 30 years. A largely signed petition was presented to council to have sideline made its proper width, and the same party owns land on both sides through but is not willing to to comply with demand of council to move fence.

1. What steps are necessary to be taken in order to have road made full width?

2. Would it be necessary to employ surveyor in this case, and if so at whose expense?

Assuming that the road referred to is an original road allowance, the council should employ a duly qualified surveyor to ascertain and fix its limits. The owner or owners whose fences are found to be erected on the road allowance should be notified to remove them. In case any of these owners make default in complying with the notice the council may apply to the proper court for a mandamus compelling them to do so and they will be liable to indictment for maintaining a nuisance on the highway. If any of the owners affected have themselves erected the fences on the road allowance, they may be compelled to remove them at their own expense by by-law passed pursuant to sub-sections 3 and 4 of section 557 of The Consolidated Municipal Act, 1903. The council will have to pay the surveyor's charge.

Appointment and Duties of Treasurer.

133—A. C.—1. I am a ratepayer of the township of N., S O. At the first meeting of the township council this year and just prior to the appointment of the officers for the year, a ratepayer who is dissatisfied with the salary being paid our treasurer, laid a letter on the table offering to do the work of the treasurer for $100 less than that received by the present occupant of the office. Would the council have been justified in refusing to consider such letter or application, by virtue of section 320 of sub-section 2 of The Municipal Act? Our treasurer, I may say, has occupied that position for nearly 10 years, without a valid complaint from anyone, and has successfully withstood two government audits. The township of N, I understand, is one of the largest township municipalities in the province and the salary paid our treasurer is $250. There is an annual turnover of $40,000 and our treasurer gives a security of $26,000, $20,000 consisting of good private bonds, and the other $9,000 a straight mortgage on his property.

2. Is a treasurer of a municipality compelled by law to deposit the funds of the municipality in a chartered bank, when the nearest is outside his municipality, and after making such deposit who is responsible to the municipality in case of loss, the chartered bank or the treasurer and his securities? In the present instance there being no chartered bank within the municipality, the treasurer was ordered by his municipality to deposit all monies in a chartered bank of a neighboring municipality, in the name of the first mentioned municipality.

1. The council was in no way bound to consider this application, and, speaking generally, councils should ignore attempts to obtain an appointment to a municipal office in this way. It is the duty of the council to secure the services of a competent man, pay him what it is worth to do the work, and retain him in its employ as long as possible.

2. Sub-section 5 of section 291 of The Consolidated Municipal Act, 1903, provides that "the treasurer shall open an account in the name of the municipality in such of the chartered banks of Canada, or at such other place of deposit as may be approved of by the council, and shall deposit to the credit of such account all moneys received by him." If any money so deposited is lost, owing to the fault or failure of the bank, and without any fault of the treasurer, the latter cannot be held responsible. The treasurer should be careful to perform his duties as prescribed in section 290 of the Act.

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Mr. James Aylesworth of Tamworth has been re-appointed Clerk of the Township of Sheffield, to succeed Mr. J. F. Diamond.

* * *

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TO HAVE GOOD ROADS

Frontenac County Next in Line for Government Scheme.

The county of Frontenac is the next in line for the Government's good roads plan. It is estimated that the road improvement in that county will cost $120.000 and the plans were placed before Mr. A. W. Campbell, Good Roads Commissioner. If approved the Government will contribute one-third of this, and the county will pay the balance. The deputation which laid the plans before Mr. Campbell consisted of Mr. A. Rankin, Chairman of the Good Roads Committee of the County Council: Mr. J. S. Gallagher, M.P.P., and Mr. W. F. Nickle. M.P.P. The county has still three toll roads and as soon as the expense can be borne it is expected that efforts will be made to take these over.

BONUS BY-LAW QUASHED

A bonus by-law of the village of Stouffville was quashed recently by Chancellor Boyd because it did not obtain the required three-fifths of the votes. The proposal, was to grant aid to the Western Machine Company Ltd., and the by-law, known as No. 265, was passed by the municipal Council on May 15. 1906. Geo. Kaster was the petitioner, for its quashing, on the ground that of 296 persons entitled to vote only 170 voted for the by-law. He contested also the qualifications of certain voters. who voted on the by-law, and alleged that three of the five members of the Council were financially interested in the Stouffville Brass and Steel Works, which was, he believed, to be purchased by the Western Machine Co,, Ltd.

DURHAM LOCAL OPTION BY-LAW UP-HELD

The King's Bench Divisional Court has dismissed with costs the appeal of Daniel McGrath from the judgment of Mr. Justice Teetzel on 18th May last, dismissing his application to quash a local option by-law of the town of Durham, Grey County. The applicant, having allowed the time for appealing to expire, sought the leave of the Court and obtained leave to appeal on the sole ground that the by-law had not been approved by the necessary statutory majority of legally qualified ratepayers of the town. At the election, of 497 ballots cast, 20 were blank, and of the rest, 297 were for the by-law and 180 against. The parties agreed that the appellant to succeed must show at least that 28 unqualified persons voted. He attacked the right to vote of 67 voters. Of these, 48 were persons whose names were on the voters' list, but he alleged that they did not possess the necessary qualifications. Even a successful attack on the remaining 19 voters would not suffice to reduce the majority below the requisite three-fifths. The Court finds that section 24 of The Voters' Lists Act of 1907, 7 Edward VII., chap. 7, affords a complete and conclusive answer to the attack made upon the 48 votes impugned by the applicant. Had the Court the right to say that those without proper qualification, and therefore wrongly on the list, could be declared without the right to vote, the by-law could not be sustained.

Mr. James Steele, of Vankleek Hill, has been appointed Clerk of the Township of West Hawkesbury to succeed Mr. F. W. Thistlethwaite, who was recently appointed Registrar of the County of Prescott.

ELECTION IRREGULARITIES

The trial of Henry Dowty on a perjury charge Grimsby recently revealed a peculiar state of affairs, and it is now doubtful if he can be convicted of the charge. The prisioner was tried before Police Magistrate Kidd. Evidence was submitted by the Crown Attorney to show that Dowty had taken the oath at the municipal election, that he was a resident of the village, while as a matter of fact he had removed from the village some weeks previously. The evidence, however, further revealed the fact that the council had not passed the by-law appointing deputy returning officers, the men being verbally requested to act by the village clerk. The question has now arisen as to whether the deputy returning officer had power to administer the oath, and if Dowty, in that case is really guilty of perjury. The case was adjourned. There is also some talk of protesting the municipal elections on the ground that they were illegally held.

PERTH COUNTY IS LUCKY

A resident of the county of Perth recently made the following bequests to that county.

1. The sum of ninety dollars, to be kept invested, the interest to be used to provide the Montreal Witness, the Stratford Herald and the Stratford Beacon and such other reading matter as the county may deem fit for the inmates of the House of Refuge.

2. The sum of $45 to be kept invested and the interest used in providing moral reading for the prisoners in the jail.

3. The sum of $225 to be invested in good security, the interest to be applied to three prizes to be given at the annual North Perth Agricultural Fair, one for the best one-year-old child, one for the best developed six-year-old boy and one for the best developed ten-year-old boy. Interest to be paid annually to the managers of the N. P. A. Society or other exhibition or society as may be considered the successor to it.

APPOINTMENT OF AUDITORS

A recent issue of the "Weekly Sun" makes the following comments on the appointment of municipal officers:

"A correspondent calls attention to an evil in connection with the appointment of auditors in rural municipalities. The general practice, this correspondent says, is to appoint two local men, ratepayers of the municipality, and very frequently these are wholy without qualification for the work. What our correspondent urges is that none but chartered accountants be employed in this service.

That many of those selected for the purpose of auditing municipal accounts are incompetent will be generally admitted. It would seem, however, to be going rather too far to suggest that appointments in future be limited to the extent suggested. This would mean the creation of another trust or guild and would involve in many cases a payment for services rendered quite out of the proportion to the value of services performed. There are few communities in which two local men sufficiently expert in accounts to do the work in a satisfactory manner, and at reasonable cost, cannot be found. What seems to be required is that the duty involved in selecting auditors shall be taken more seriously and that in all cases men are appointed who not only have the necessary knowledge, but are possessed as well of a sufficient sense of the responsibility attaching to the office they are appointed to fill."

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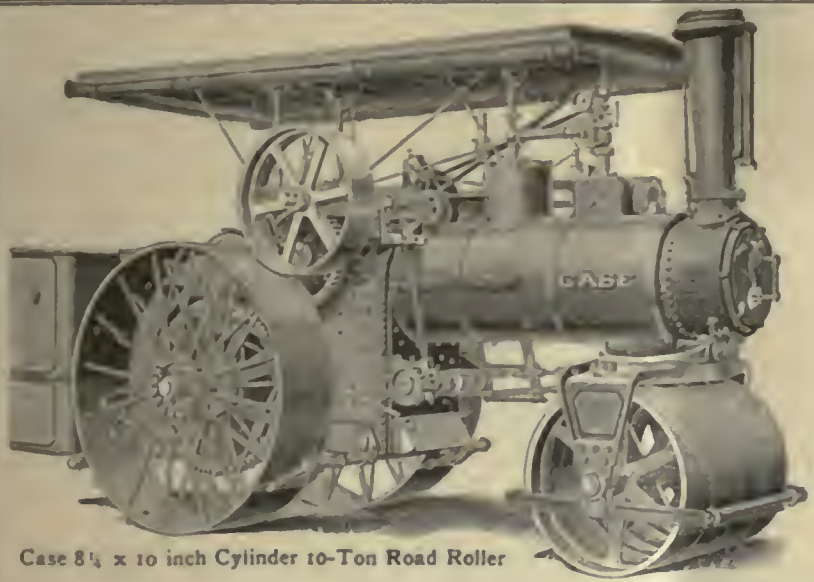

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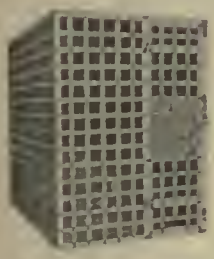

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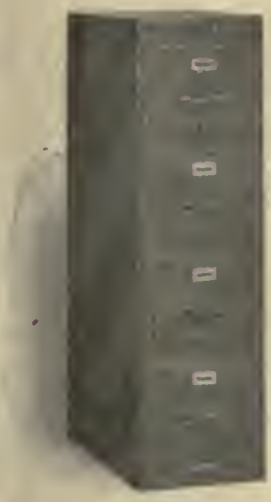

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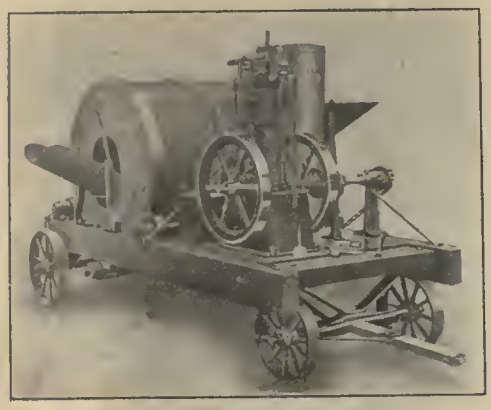

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